

Language Learning Strategies Used by Accounting Students

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Abstract

English is an international language that must be mastered by accounting students in Indonesia because they will need English to communicate in their future work. However, English is not their first language. English is their foreign language. They face a lot of difficulties in learning English. While they are learning accounting as their major, they also have to learn English which is related to their field of study. Therefore, effective English learning strategies will help accounting students to achieve their learning targets efficiently. This research aims to determine the English learning strategies used by accounting students. The type of research used is descriptive quantitative research. Data were collected using a questionnaire and analyzed by using a Likert scale and processed by using SPSS 23. The sample used in this research was 56 respondents who were 4th and 6th semester of accounting students at a STIE in Lampung, who had studied English on campus for about 2 years. Based on their level of English ability, students are divided into 3 levels, namely Beginner, Intermediate, and Advance levels. The results of the research show that Accounting students who were at the Beginner level used the Metacognitive strategies the most, students at the Intermediate level used the Memory strategies the most, and students at the Advanced level used the Metacognitive strategies the most. Overall, Accounting students in this research used the Memory strategy the most with the highest mean score of 3.70. The second used strategy is Metacognitive strategy with a Mean score of 3.67. The third is Social strategy with a Mean score of 3.53. The fourth is Cognitive strategy with a Mean score of 3.41. The fifth is Compensation strategy with a Mean score of 3.37. While, the least used strategy by participants in learning English is Affective strategy, with the lowest Mean score of 3.33.

Keywords: Accounting students, language learning, language learning strategies

Introduction

English is an international language that is widely used throughout the world. Mastery of English is very important for students majoring in Economics, especially students majoring in Accounting because in their jobs, English is needed as a means of communication to support the implementation of successful business transactions, especially in the current era of globalization where the world has become one inseparable unit with the existence of rapidly developing communication technology. However, for students of accounting in Indonesia, English is not their first language. English is their second or foreign language. They have a lot of difficulties of learning English such as limited vocabulary, how to use correct grammar in sentences, how to make a good writing, how to listen to other people especially native speaker's words correctly, and how to speak English well.

Furthermore, English in accounting department is only supplemental course. Their main subjects are courses related to accounting field. They learned English which is related to economics or accounting subject. Learning English especially English for accounting students (not general English) is another challenge of learning English for them. They have to learn vocabulary related to accounting fields and practice them in sentences through writing and speaking exercises. They also have to be able to listen to native speaker's words through listening activity and try to convey their meanings to their friends through presentation activities. Therefore, effective English learning strategies are needed to employ so that the learning objectives can be achieved. These strategies can include a lot of learning aspects.

Study about learning strategies have been done by many researchers before. Dahmash (2023) conducted a research entitled: An Investigation of Language Learning Strategies Used by Female Saudi EFL College Students. The results of his research showed that the students were in general medium to high users of strategies. The most common strategy was the metacognitive strategy, whereas the least common were the affective and memory strategies. There were no significant differences between LLSs and university levels. The results reflect the students' awareness to manage their own learning since metacognitive strategies refer to learning language through planning, organizing, monitoring and evaluating (Oxford, 1990b). In addition, the low use of affective strategies is likely to be due to fear of making mistakes and being uncomfortable when using English.

Another relevant study is conducted by Widharyanto & Binawan (2020) entitled Learning style and language learning strategies of students from various ethnics in Indonesia. This study showed that the main learning styles of students from the five ethnics are variants aural and kinesthetic including variations in bimodal, and trimodal. The second finding shows that the major language learning strategy is metacognitive and affective. The third finding reveals some similarities and unique differences in their learning style and learning strategy.

Taheri et al. (2020) investigated the relationship between Iranian EFL learners' use of language learning strategies and foreign language skills achievement. The results of his research showed that a substantial majority of EFL learners perceived the use of language learning strategies as advantageous. However, minor discrepancies were observed not only in the frequency of strategies employed by high and low achievers in the learning of writing, reading, listening, and speaking, but also in the type of learning strategies they utilized while learning the four language skills. Furthermore, the results of the research also demonstrated that high achievers mostly employed compensation, affective, and cognitive strategies, whereas low achievers drew on social, metacognitive, and memory strategies more frequently than other strategies. Masitoh et al. (2023) studied about Language Learning Strategies and the Importance of Cultural Awareness in Indonesian Second Language Learners. Their research found that six main learning strategies were being used by the participants, and the interview data revealed that participants became more aware of the cultural aspects of their languages when reading authentic texts, communicating with native speakers, and attending their language courses. Cultural awareness was found to encourage participants to be selective learners when choosing learning materials and when using certain learning strategies.

From the description above, it can be concluded that many studies have been conducted about language learning strategies. However, studies about language learning strategies used by non-English department students especially accounting are still lack of research. This research aims to determine the language learning strategies used by accounting students. By knowing the results of this research, it is expected that the lecturers and the teachers who teach English for accounting students everywhere, can apply the effective ways of teaching English and encourage their students to use language learning strategies in their language learning.

Theory and Method

According to R. L. Oxford & Gkonou (2018) language is a system that involves complex communication, whether spoken or written, to express ideas and feelings. Pragmatics, or the appropriate use of language in situational contexts, is the nexus of language and culture. Therefore learning a language also means learning the culture of the language being studied. Furthermore, R. L. Oxford & Gkonou (2018) said that students benefit from using strategies, which are defined previously as conscious thoughts and actions regulated by students to develop specific skills and general proficiency. Some examples of learning are: (a) using background knowledge of culture and language to predict what will happen next in a story or news program; (b) collaborate with others to learn culture and language; (c) incorporate intuition, logic, and cultural experience to communicate more effectively in the language; and (d) ask native speakers questions to understand the target culture. Knowing the learning strategies used by students will assist lecturers in determining effective language learning strategies so that language learning goals can be achieved.

According to Brown (1980) learning strategy is a process that can contribute directly to learning. Wenden (1987) says that learning strategies are various kinds of actions used by students to understand their way of learning. O'Malley & Chamot (1990) define learning strategies as techniques and tools used by students who learn a second language to remember and organize examples from a second language. One way is for students to be actively involved in controlling their own learning by using strategies. Strategies are thoughts and actions that students use to help them understand, learn, or retain information. According to O'Malley & Chamot (1990) learning strategies can include focusing on selected aspects of new information, analyzing and monitoring information during the acquisition process, and organizing or elaborating new information during the coding process, and evaluating learning when it is complete or convincing themselves that learning will be successful as a way of calming anxiety.

R. L. Oxford (1990) classifies learning strategies into the following six categories:

1. Direct Strategies

a. Memory Strategy:

Memory strategies are direct strategies that include grouping techniques, using images, and making mental links or associations. This approach helps students to retrieve and store information.

b. Cognitive Strategy:

Cognitive strategies are direct strategies that help students understand and produce the target language. These strategies include summarizing, reasoning, analyzing, taking notes, skimming, scanning and transferring knowledge of words from one language to another.

c. Compensation strategy:

Compensation strategies are direct strategies that allow learners to use language to complete gaps in the target language. This strategy includes guessing and using gestures and synonyms.

2. Indirect Strategies

a. Metacognitive Strategy:

Metacognitive strategies are indirect strategies that help students coordinate their learning processes, such as organizing, planning, managing and evaluating learning, setting goals, and paying attention.

b. Affective Strategy:

Affective strategies are indirect strategies that allow students to manage and regulate their emotions, attitudes, motivations and values. These strategies include reducing learner anxiety and encouraging oneself.

c. Social Strategy:

Social strategies are indirect strategies that help students to learn a language through communication and interaction with others, such as asking for clarification, working together, and empathizing with others as a way of developing an understanding of the target culture.

The methodology used in this research is a descriptive quantitative. A descriptive research aims to describe phenomena that exist in real-life situations. According to Gravetter & Forzano (2009), in descriptive research, the results of behavior that occur can be captured. One of the descriptive research designs is the survey method, which is used in this research to collect accurate data about the characteristics of a certain group of individuals. The population and sample of this research were 56 Accounting students who were in the 4th and 6th semester in a STIE Lampung. Their English levels are in the beginner, intermediate, and advance level. They have learned English in the college for 4 semesters. The research was conducted in April-June 2023. The aim of this research is to find out the Language Learning Strategies used by accounting students. Data collection was carried out using a closed questionnaire in the form of a Google form and shared online via the WhatsApp application. Closed questionnaires are used to collect large amounts of information and accurate answers (Dornyei, 2007). In addition, participants participated in the research voluntarily. They are not limited to a certain time and feel no influence. The data obtained was then measured using a Likert scale and analyzed using SPSS 23. In this research, the Strategy Inventory Language Learning (SILL) questionnaire version 7.0 (ESL/EFL) by R. L. Oxford (1990) was used as a research instrument to collect data. Version 7.0 of SILL was chosen for this research because it is designed to obtain information about Language Learning Strategies. In this research, the questionnaire used was adapted from Dahmash (2023) research questionnaire to obtain information about the strategies used by accounting students. The sampling method used in this survey is simple random sampling, which is a method of selecting samples from a population where individuals are considered to have an equal chance of being selected (Gall et al., 2007). The questionnaire consisted of 30 items which were assessed using a five-point

Likert Scale using score 1 (Strongly Disagree), 2 (Disagree), 3 (Neutral), 4 (Agree), and 5 (Strongly Agree).

Findings and Discussion

Based on the level of English skills, students are divided into 3 levels: Beginner, Intermediate, and Advance. The table below shows the distribution of students based on their level:

Table 1. Student's English level

Level	Frequency	Percentage
Beginner	21	38%
Intermediate	31	55%
Advanced	4	7%
Total	56	100%

The table above shows that 21 students (38%) are at the Beginner level, 31 students (55%) are at the Intermediate level, and 4 students (7%) are at the Advanced level.

Table 2. Descriptive Statistics for Beginner Students

Strategy	N	Minimum	Maximum	Mean	SD
Memory strategy	21	2,33	5,00	3,6350	0,73733
Cognitive strategy	21	1,86	4,86	3,3457	0,73643
Compensation strategy	21	2,00	4,50	3,2750	0,73750
Metacognitive strategy	21	2,50	5,00	3,7450	0,71633
Affective strategy	21	2,00	4,67	3,2867	0,78800
Social strategy	21	2,75	4,75	3,5475	0,70125

Based on the table above, students who are at the Beginner level mostly use Metacognitive strategies with a mean (average) score of 3.7450. The second used strategy is the Memory strategy with a Mean score of 3.6350. The third strategy is Social strategy with a Mean score of 3.5475. The fourth strategy is Cognitive strategy with a Mean score of 3.3457. The fifth strategy is Affective strategy with a Mean score of 3.2867. The least used strategy was the Compensation Strategy with a mean (average) score of 3.2750.

Table 3. Descriptive Statistics For Intermediate Students

Strategy	N	Minimum	Maximum	Mean	SD
Memory strategy	31	2,00	5,00	3,7567	0,82467
Cognitive strategy	31	1,57	5,00	3,4129	0,97729
Compensation strategy	31	1,50	5,00	3,4450	0,78950
Metacognitive strategy	31	2,50	5,00	3,6400	0,68900
Affective strategy	31	2,00	5,00	3,3767	0,84933
Social strategy	31	2,00	5,00	3,5225	0,86525

In the intermediate level, the most widely used strategy is Memory Strategy with a mean score of 3.7567. Metacognitive strategy is the second used strategy with a mean score of 3.6400. The third is Social strategy with a Mean score of 3.5225. The fourth is the Compensation strategy with a Mean score of 3.4450. The fifth used strategy is Cognitive strategy with a Mean score of 3.4129. While the least used strategy is Affective Strategy with a Mean score of 3.3767.

Table 4. Descriptive Statistics for Advance Students

Strategy	N	Minimum	Maximum	Mean	SD
Memory strategy	4	2,00	4,33	3,3333	1,03933
Cognitive strategy	4	2,71	4,43	3,4643	0,78800
Compensation strategy	4	2,00	3,75	3,1250	0,87275
Metacognitive strategy	4	3,17	4,67	3,8333	0,71783
Affective strategy	4	2,67	3,67	3,1667	0,57700
Social strategy	4	3,25	4,25	3,7500	0,50850

The table above shows that at the advanced level, the most widely used strategy is the Metacognitive Strategy with a mean (average) score of 3.8333. The second used strategy is Social strategy with a mean score of 3.7500. The third is Cognitive Strategy with a mean score of 3.4643. The fourth strategy used is Memory strategy with a mean score of 3.3333. The fifth is Affective strategy with a Mean score of 3.1667. While the least used strategy is the Compensation Strategy with a mean score of 3.1250.

Table 5. Descriptive Statistics of Overall Students

Strategy	N	Minimum	Maximum	Mean	SD
Memory strategy	56	2.17	5	3.70	0.730
Cognitive strategy	56	1.57	5	3.41	0.801
Compensation strategy	56	1.75	5	3.37	0.723
Metacognitive strategy	56	2.33	5	3.67	0.699
Affective strategy	56	1.67	5	3.33	0.796
Social strategy	56	2	5	3.53	0.761

Based on the descriptive statistics table above, the most used strategy by all participants in learning English is the Memory strategy with the highest mean score of 3.70. The second used strategy is Metacognitive strategy with a Mean score of 3.67. The third is Social strategy with a Mean score of 3.53. The fourth is Cognitive strategy with a Mean score of 3.41. The fifth is Compensation strategy with a Mean score of 3.37. While, the least used strategy by participants in learning English was Affective strategy, with the lowest Mean score of 3.33.

According to R. L. Oxford (1990), reporting scales were used to assist teachers and students in finding out which strategies were used the most: (1) “high use” (3.5–5.0), (2) “moderate use” (2.5–3.4), and (3) “low usage” (1.0–2.4). The results of this research show that the use of the six strategies was at a moderate to high level usage based on the scores range which is between 3.5 and 3.7 as shown in the table and diagram above. Based on the results of the analysis shown by the table and diagram above, Memory Strategy has the highest average among all strategies. The use of a high Memory strategy is followed by a Metacognitive strategy. While the strategy most rarely used by Accounting students is Affective strategy. This Memory Strategy is used the most by students at the Intermediate level. Meanwhile, students at the beginner and advanced levels use Metacognitive strategies the most.

Memory strategy is a direct strategy that includes grouping techniques, using images, and making mental links or associations. This approach helps students to retrieve and store information (R. L. Oxford, 1990). According to R. L. Oxford (1990), Memory strategies, traditionally known as mnemonics, have been around since time immemorial. This strategy involves a strategy that connects words with some previously learned knowledge and the aim is to organize and consolidate. Memory sub-strategies (acronyms, groupings, and images)-which help learners store and retrieve information-are taught to examine their impact on short-term and long-term vocabulary retention. Memory strategy is used as a mnemonic by learners to make mental connections that allow new words to enter, settle, and be retrieved to communicate in long-term memory.

However, some researchers suggest that effective instruction requires a deeper level of processing new words. O’Malley & Chamot (1990) places special emphasis on those who are classed as metacognitive, asserting that “the learner without a metacognitive approach is essentially a learner without direction or opportunity to plan their learning, monitor their progress, or review their achievements and the direction of their learning in the future” (1990:8). According to O’Malley & Chamot (1990) and R. L. Oxford (1990), metacognitive strategies are more effective than memory strategies and repetition techniques such as parrots which require shallow processing. This shows that Accounting students, especially those who use the Memory strategy in learning English, must change their English learning strategy to make it more effective so as to obtain better results. Metacognitive strategies should be used more than Memory strategies. Metacognitive strategies are strategies that involve language learning through planning, organizing, monitoring and evaluation in which students are able to control their emotions and motivations regarding language learning (R. L. Oxford, 1990).

Thus, students seem to need to manage their own learning, which is the definition of metacognition. O’Malley & Chamot (1990) believe that metacognitive and cognitive strategies are often used together to support each other. Pintrich & Garcia (1994) believe that Metacognitive knowledge and high academic achievement cannot be separated from each other. Successful language learning depends on the high use of Metacognitive strategies because they enable learners to coordinate their own learning process (R. L. Oxford, 1990).

Because Metacognitive strategies guide students toward successful learning, they are important inputs in EFL learning environments such as the Accounting major.

However, Flavell (1979) says that the combined use of various strategies has a greater effect than using a single strategy. This research shows that students use the six strategies in their learning but with different levels of use. Students at the Beginner level mostly use Metacognitive strategies with a mean (average) score of 3.7450. The second used strategy is the Memory strategy with a Mean score of 3.6350. The third is Social strategy with a Mean score of 3.5475. The fourth used strategy is Cognitive strategy with a Mean score of 3.3457. The fifth is Affective strategy with a Mean score of 3.2867. Meanwhile, the strategy that was least used by beginner level students was the Compensation Strategy with a Mean score of 3.2750. This result show that the students in Beginner level use all six strategies with moderate to high use.

Students in the Intermediate level use Memory Strategy with the highest Mean (average) score of 3.7567. Metacognitive strategy is the second used strategy with a Mean score of 3.6400. The third is Social strategy with a Mean score of 3.5225. The fourth strategy is the Compensation strategy with a Mean score of 3.4450. The fifth is Cognitive strategy with a Mean score of 3.4129. While the least used strategy is Affective Strategy with a Mean score of 3.3767. This result show that the students in intermediate level use all six strategies with moderate to high use.

Students in the advanced level use Metacognitive Strategy the most with a mean (average) score of 3.8333. The second used strategy is Social strategy with a Mean score of 3.7500. The third is Cognitive Strategy with a Mean score of 3.4643. The fourth is Memory strategy with a Mean score of 3.3333. The fifth is Affective strategy with a Mean score of 3.1667. While the least used strategy is the Compensation Strategy with a Mean score of 3.1250. This statistical result show that the students in the Advanced level use all strategies in learning English with moderate to high use. This is in accordance with research from (Salahshour et al., 2013) which shows that students with high proficiency levels have a higher average score in the six strategy categories than students who have low proficiency levels. To be more precise, learners with higher abilities use all kinds of strategies more frequently than those with lower proficiency levels. In this research students who have a high level of proficiency also use metacognitive strategies the most.

According to R. Oxford & Nyikos (1989), learning strategies are operations used by learners to aid the acquisition, storage and retrieval of information. Outside of the language learning, research comparing expert to novices indicates that experts use more systematic and useful problem-solving and native-language reading comprehension strategies. A similar finding occurs with more successful language learners as compared to less successful one. Better language learners generally use strategies appropriate to their own stage of learning, personality, age, purpose for learning the language, and type of language. Furthermore, R. Oxford & Nyikos (1989) explain that good language learners use a variety of learning strategies, including cognitive strategies for associating new information with existing information in long term memory and for forming and revising internal mental models; metacognitive strategies for exercising “executive control” through planning, arranging, focusing and evaluating their own learning process; social strategies for interacting with others and managing discourse; affective strategies for directing feelings, motivations and attitudes relating to learning; and compensation strategies (such as guessing unknown meaning while listening and reading, or using circumlocution in speaking and writing) for overcoming

deficiencies in knowledge of the language. Therefore, accounting students need to use more strategies frequently to improve their English skills. The use of appropriate learning strategies enables students to take responsibility for their own learning by enhancing learner autonomy, independence, and self-direction (R. Oxford & Nyikos, 1989).

Conclusion

From the discussion above, it can be concluded that the strategy most used by accounting students is the Memory strategy with the highest mean score of 3.70. The second used strategy is Metacognitive strategy with a Mean score of 3.67. The third is Social strategy with a Mean score of 3.53. The fourth is Cognitive strategy with a Mean score of 3.41. The fifth is Compensation strategy with a Mean score of 3.37. While, the least used strategy by participants in learning English was Affective strategy, with the lowest Mean score of 3.33. Most of accounting students' English skill level is in the Intermediate level. At this level, students mostly use Memory strategy. To increase the level of English skills of accounting students, they should start using more other strategies frequently.

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