

## Strategies on Learning Speaking used by International Accounting Students (A Descriptive Quantitative Research at International Accounting Class of FEB Students in Universitas Tanjungpura Pontianak in academic year 2021)

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### ABSTRACT

This research aimed to investigate the strategies that are used by the international accounting students at universitas Tanjungpura and to explain the most dominant learning speaking strategies used by international accounting students in learning speaking. The total numbers of participants in this research are 34 students. This research used a descriptive quantitative design, and the data were collected from questionnaires. The findings of this study revealed that international accounting students in the universitas Tanjungpura class used nearly all of the strategies for learning English. The highest average was Metacognitive strategy, with 52,0% total average. The second strategy is Cognitive strategies with the average 44,1%; the third strategy was effective strategy with the average 38,3%, the fourth strategy was the social strategy with the average 38,2%, fifth strategy was compensation with the average 33,8%, and the last strategy was memory strategy with average 11,0%.

**Keywords:** *International Accounting Students, Learning Speaking, Speaking Strategies*

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### INTRODUCTION

One of the most striking accomplishments of students was their speech and language development. It may mean that they were expected to speak English as a mean of communication, likely in their daily lives. When communicating, it is assumed that speaking was the primary skill that allowed speakers to communicate more effectively and help listeners understand well. Speaking was a fundamental skill for language students because it was the most used part of a language (Pakula, 2019). Then, when students were able to speak English well, they may have more opportunities to express their minds, ideas, and arguments. In conclusion, being able to communicate in English provided many benefits to students learning the language, such as the ability to communicate ideas clearly and facilitate better engagement with the listener.

As English was widely used all over the world, there was a need for students to acquire the communication skills to get success in their respective fields (Rao, 2019). Students from International Accounting class were eager to learn English, and being able to speak the language gave them added value. In terms of future employment, a job

seeker must also be able to speak if they want to apply for a job in a foreign company because mastering the language has been a specific requirement for the company because a foreign company has significant relations, particularly with other foreign companies, and they must be able to communicate in English with their co-workers, their boss, and any company guests who are related to the company tasks that require communication in English.

International Accounting students require an appropriate learning strategy because it enabled them to communicate more effectively in a second language by filling knowledge gaps. Learning strategy also increases students' confidence in learning to speak a second language. This was because they provide a way to overcome language difficulties and communicate their intended message. By using speaking strategies, individuals were able to actively engage in the language learning process and acquire new language skills more quickly (Vellayan, 2021).

Learning speaking strategies were good indicators of how students approach tasks or problems encountered during the process of language learning, especially in speaking. In other words, learning strategies teach International Accounting students how to assess a situation, plan, and choose appropriate skills to understand, learn, or remember new input presented in the language classroom. Learning strategies for speaking were intended to help students achieve goals or learn to speak more quickly (Rayati et al., 2022). In another way, it can be said that learning speaking strategies can be used to help students with their speaking.

There have been several previous studies related to this research. The research of Anwar (2019) showed that the students at UIN Walisongo applied almost all of the strategies including: Memory strategies, Cognitive strategies, Compensation strategies, Metacognitive strategies, affective strategies, and Social strategies. Furthermore, Patmawati and Fatimah (2018) revealed that memory strategies had the lowest usage level among the strategies used by the students with a mean score of students' responses of 2.7 usage levels. In addition, Abdul et al. (2015) showed that the students mostly used meta-cognitive strategies in their speaking learning strategies. The differences between this research and the previous studies were that this research focused on the learning strategies of the International Accounting students at Universitas Tanjungpura and also on the most dominant strategy that was used by the International Accounting students. The researcher wished to investigate what learning strategies were used by the International Accounting students of Faculty Economics and Business at Universitas Tanjungpura, as well as which strategy was the most dominant.

## **METHOD**

In conducting this research, the researcher used quantitative approach. According to Creswell (2018, p. 44) quantitative research was an approach for testing objective theories by examining the relationship among variables. In this type of research, data was usually collected through methods such as surveys, experiments, and observational studies, and analyzed using statistical techniques. The results of quantitative research were usually presented in the form of tables, graphs, and other forms of numerical representation (Johnson, 2014).

This research was about the study of the learning speaking strategies of accounting international students in the Faculty of Economics and Business at Universitas Tanjungpura. Therefore, this research used a descriptive method that lead this research to describe the learning speaking strategies of accounting international students in the Faculty of Economics and Business at Universitas Tanjungpura. Then, the quantitative approach used to help the researcher understand the phenomenon that was being studied.

This research will be conducted at the Faculty of Economic and Business Study Program from International Accounting class in Universitas Tanjungpura. According to the Creswell (2018, p. 248) “population is a group of individuals who have the same characteristics.” The population of this study was International students of Faculty Economic and Business at Universitas Tanjungpura. Then, According to the Creswell (2018, p. 249) “a sample reflect the true proportion in the population of individuals with certain characteristics.” A sample is a subgroup of the target population that the researcher plans to study to generalize about the target population. Therefore, the sample of this study was from an International Accounting class study program of the third semester academic year 2021 at Universitas Tanjungpura. The total numbers of the students were 34 students.

The technique of data collection in this research was survey. Thus, the research instrument used in this study was questionnaire. The researcher used a closed questionnaire. A closed questionnaire only allowed the participant to choose from the available choices. In order to obtain data for this study, a questionnaire from version 7.0 Oxford’s SILL was used.

Mohammadi and Alizadeh (2014) revealed that the SILL questionnaires were test-retest reliable, displaying excellent reliability (Pearson’s correlation>0.8). It consists of 50 questions. However, in order to get a valid data, the study only used certain questions which were suitable for the subjects of the research and the need of the research. Thus, the modified questionnaire only had 30 questions from Anwar (2019), instead of 50 questions.

In analyzing the data, the researcher used computer software for statistical data, Microsoft Excel, to calculate the result in the form of a percentage to examine the data. The researcher used a formula proposed by Sugiyono (2015):

$$P = \frac{F}{n} \times 100\%$$

Legends: P: Percentage

F: The frequency (number of students fulfilling the questionnaire).

n: The total sample number of students

## FINDING AND DISCUSSION

### A. Students strategies in learning speaking at International Accounting Class

**Table 1: Memory Strategies**

Item Numbers	Questions	Never True	Usually Not True	Somewhat True	Usually True	Always True	Total
1	I connect the sound of a new English word and an image or picture of the word to help remember the word.	5,9%	11,8%	41,2%	17,6%	23,5%	100,0%
2	I use rhymes to remember new English words.	35,3%	32,4%	23,5%	5,9%	2,9%	100,0%
3	I use flashcards to remember new English words.	58,8%	20,6%	8,8%	5,9%	5,9%	100,0%
4	I physically act out new English words.	35,2%	14,7%	11,8%	26,5%	11,8%	100,0%
Average		<b>33,8%</b>	19,9%	21,3%	14,0%	11,0%	

Table 1 showed the average of the International Accounting students who chose always true was 11,0% in other hand, the average of the International Accounting students who chose never true in the memory strategies were 33,8%. It showed that very few of the International Accounting students chose memory strategies as the strategy to learn English speaking.

Especially, among the 4 items in this category, it could be seen from the result in the table that was one strategy that got the highest percentage on the section of "never true". It was Q3 which stated "I use flashcards to remember new English words. The International Accounting students chose never true on this strategy and the percentage was 58,8%.

**Table 2: Cognitive Strategies**

Item Numbers	Questions	Never True	Usually Not True	Somewhat True	Usually True	Always True	Total
5	I say new English words several times. I connect the sound of a new English word and an image or picture of the word to help remember the word.	2,9%	2,9%	23,6%	20,6%	50,0%	100,0%
6	I try to talk like native speakers.	5,8%	0,0%	11,8%	20,6%	61,8%	100,0%
7	I practice the sounds of English.	11,8%	2,9%	20,6%	14,7%	50,0%	100,0%
8	I use the English words I know in different ways.	2,9%	17,6%	47,1%	20,6%	11,8%	100,0%
9	I start conversations using English	2,9%	17,6%	14,7%	41,2%	23,6%	100,0%
10	I watch English language TV shows spoken in English or go to movies spoken in English.	0,0%	2,9%	5,9%	26,5%	64,7%	100,0%
11	I look for words in my own language that are similar to new words in English.	8,8%	14,7%	11,8%	17,6%	47,1%	100,0%
Average		5,0%	8,4%	19,4%	23,1%	<b>44,1%</b>	

Table 2 showed the average of the International Accounting students who chose “never true” was 5,0% in other hand, the average of the International Accounting students who chose “always true” was 44,1%. It showed that the International Accounting students used to choose cognitive strategies as the strategy to learn English speaking.

From the seven items in this category, there was one strategy that got the highest percentage among the other items that was in the section of “always true.” It was question number 10 which stated, “I watch English language TV shows spoken in English or go to movies spoken in English.” It was 64,7% of the students who chose “always true” in this strategy.

**Table 3: Compensation Strategies**

Item Numbers	Question	Never True	Usually Not True	Somewhat True	Usually True	Always True	Total
12	To understand unfamiliar English words, I make guesses.	17,6%	23,6%	8,8%	14,7%	35,3%	100,0%
13	When I cannot think of a word during a conversation in English, I use gestures.	5,9%	5,9%	11,7%	50,0%	26,5%	100,0%
14	I make up new words if I do not know the right ones in English.	11,7%	41,2%	11,8%	14,7%	20,6%	100,0%
15	If I cannot think of an English word, I use a word or phrase that means the same thing.	5,9%	5,9%	8,8%	26,5%	52,9%	100,0%
Average		10,3%	19,2%	10,3%	26,5%	<b>33,8%</b>	

Table 3 showed the average of the International Accounting students who chose “never true” was 10,3% in other hand, the average of the International Accounting students who chose “always true” was 33,8%. It showed that the International Accounting students used to choose compensation strategies as the strategy to learn English speaking.

From the four items in this category, there was one strategy that got the highest percentage among the other items that was in the section of “always true.” It was Question number 15 which stated, “If I cannot think of an English word, I use a word or phrase that means the same thing.” It was 52,9% of the students who chose “always true” in this strategy.

**Table 4: Metacognitive Strategies**

Item Numbers	Question	Never True	Usually Not True	Somewhat True	Usually True	Always True	Total
16	I try to find as many ways as I can use my English.	2,9%	5,9%	20,6%	8,8%	61,8%	100,0%
17	I pay attention when someone is speaking English.	0,0%	0,0%	8,8%	23,6%	67,6%	100,0%
18	I plan my schedule so I will have enough time to speak English.	20,6%	14,7%	17,6%	38,3%	8,8%	100,0%
19	I look for partner I can talk to in English.	2,9%	11,8%	17,6%	14,7%	53,0%	100,0%
20	I look for opportunities to speak as much as possible in English.	0,0%	11,8%	11,8%	20,6%	55,8%	100,0%
21	I have clear goals for improving my English speaking skills.	0,0%	5,9%	14,7%	14,7%	64,7%	100,0%
Average		4,4%	8,4%	15,2%	20,1%	<b>52,0%</b>	

Table 4 showed the average of the International Accounting students who chose never true was 4,4% in other hand, the average of the International Accounting students who chose always true was 52,0%. It showed that the International Accounting students used to choose metacognitive strategies as the strategy to learn English speaking.

From the four items in this category, there was one strategy that got the highest percentage among the other items that was in the section of "always true." It was question number 17 which stated, "I pay attention when someone is speaking English." It was 67,6% of the students who chose "always true" in this strategy.

**Table 5: Affective Strategies**

Item numbers	Question	Never True	Usually Not True	Somewhat True	Usually True	Always True	Total
22	I try to relax whenever I feel afraid of using English.	0,0%	2,9%	23,5%	26,5%	47,1%	100,0%
23	I encourage myself to speak English even when I am afraid of making a mistake.	2,9%	0,0%	17,6%	29,5%	50,0%	100,0%
24	I notice if I am tense or nervous when I am using English.	5,9%	0,0%	26,5%	17,6%	50,0%	100,0%
25	I talk to someone else about how I feel when I am using English.	20,6%	44,1%	14,7%	14,7%	5,9%	100,0%
Average		7,4%	11,8%	20,6%	22,1%	<b>38,3%</b>	

Table 5 showed the average of the International Accounting students who chose never true was 7,4% in other hand, the average of the International Accounting students who chose always true was 38,3%. It showed that the International Accounting students used to choose affective strategies as the strategy to learn English speaking.

From the four items in this category, there were two strategies that got the same highest percentage among the other items that was in the section of “always true.” It was Q23 which stated, “I encourage myself to speak English even when I am afraid of making a mistake.” And Q24 “I notice if I am tense or nervous when I am using English.” These strategies got 50,0% of the students who chose “always true”.

**Table 6: Social Strategies**

Item Numbers	Question	Never True	Usually Not True	Somewhat True	Usually True	Always True	Total
26	If I do not understand something in English, I ask the other person to slow down or say it again.	2,9%	0,0%	14,7%	17,6%	64,8%	100,0%
27	I ask English speakers to correct my sentences.	14,7%	5,9%	17,6%	44,2%	17,6%	100,0%
28	I practice English with other students.	5,9%	2,9%	17,6%	38,3%	35,3%	100,0%
29	I ask English speakers to improve my speaking skill.	5,9%	5,9%	20,6%	11,8%	55,8%	100,0%
30	I ask questions in English.	0,0%	23,5%	53,0%	5,9%	17,6%	100,0%
Average		5,9%	7,6%	24,7%	23,6%	<b>38,2%</b>	

Table 6 showed the average of the International Accounting students who chose never true was 5,9% in other hand, the average of the International Accounting students who chose always true was 38,2%. It showed that the International Accounting students used to choose social strategies as the strategy to learn English speaking.

From the five items in this category, there was one strategy that got the highest percentage among the other items that was in the section of “always true.” It was Q26 which stated, “If I do not understand something in English, I ask the other person to slow down or say it again.” It was 64,8% of the students who chose “always true” in this strategy.

**Table 1: The Average of the Students’ Speaking Learning Strategies**

No	Category		Total
1	Memory Strategies	Always True	11,0%
2	Cognitive Strategies	Always True	44,1%
3	Compensation Strategies	Always True	33,8%
4	Metacognitive Strategies	Always True	<b>52,0%</b>
5	Affective Strategies	Always True	38,3%
6	Social Strategies	Always True	38,2%

Based on the data already provided on table 7 above, there are six strategies for learning speaking; memory strategy, cognitive strategy, metacognitive strategy, affective strategy, and social strategy. The result of the questionnaire showed that the highest percentage among the six strategies that the International Accounting used in Faculty Economics and Business was the metacognitive strategy. This strategy got 52,0% among the other strategies.

Based on the findings almost all the strategies were applied by the International Accounting students. But, the active used by students were Metacognitive strategies that ranked as most first frequently used by the students. Based on the finding students like to find as many ways as they can use English, they pay attention when someone is speaking English, they look for partner that can talk to them in English, they find opportunities to speak as much as possible in English, and also they have clear goals for improving their English speaking skills.

The result from research at International Accounting Class of Faculty Economics and Business students in Universitas Tanjungpura Pontianak have significant with Prabawa (2016) who conduct the research on students from Indonesian tertiary students. The result show the learning speaking strategies used are almost the same as those used by the International Accounting students at accounting international class, one of them is by having a clear goal for improving their English speaking skills.

In line with research conducted by Lestari and Wahyudin (2020) the result showed that the most of the students used metacognitive strategies as their strategy to learn speaking such as paying attention, considering the purpose, and setting goals. It has the similarities with the research conducted by the researcher with the International Accounting students at accounting international class, which differs only in order of the most actively used strategy to the least strategy.

In research conducted by Mandasari and Oktaviani (2018) on research of management and engineering students, show that the most high percentage strategy used by students in the first position was Affective strategy, Memory strategy, Social strategy, Metacognitive strategy, Cognitive strategy, and Compensation strategy. While in this research the highest strategy used by the International Accounting students in the first position was Metacognitive strategy, Cognitive Strategy, Affective strategy, Social strategy, Compensation strategy, Memory strategy.

## CONCLUSION

Based on the research results and discussion, almost all of the strategies were used by the International Accounting students. But there are strategies that got higher percentage than the other strategies. The result reveals that Metacognitive strategies, the highest percentage among the other strategies with the total average 52,0%. In Metacognitive strategies, the highest strategy used by the International Accounting students is I pay attention when someone is speaking English; then the second one is the Cognitive strategies with the total average 44,1%. The highest percentage used by the International Accounting students is I try to talk like native speakers; the third strategy was effective strategy with the average 38,3%. Two strategies got the same percentage in this strategies they are I encourage myself to speak English even when I am afraid of making mistake and I notice if I am tense or nervous when I am using English; the fourth strategy was the social strategy with the average 38,2%. The highest percentage strategy is if I do not understand something in English, I ask the other person to slow down or say it again; the fifth strategy was compensation with the average 33,8%. The highest strategy was if I cannot think of an English word, I use a word or phrase that means the same things, and the last strategy was memory strategy with 11,0%. The highest percentage strategy used by International Accounting student is I connect the sound of a new English word or an image or picture of the word to help remember the word.

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