THE CONTRIBUTION OF ENGLISH PROFICIENCY, LEARNING MOTIVATION, AND SOCIAL SUPPORT TO ACCOUNTING STUDENTS' PROFESSIONALISM AND LEARNING STRATEGIES IN THE GLOBAL ERA

KONTRIBUSI KEMAMPUAN BAHASA INGGRIS, MOTIVASI BELAJAR, DAN DUKUNGAN SOSIAL TERHADAP PROFESIONALISME DAN STRATEGI BELAJAR MAHASISWA AKUNTANSI DI ERA GLOBAL"

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Abstract

This study aims to analyze the contribution of English proficiency, learning motivation, and social support to accounting students' professionalism and learning strategies in the global era. The rapid globalization requires students to possess not only technical skills but also effective international communication abilities. In this context, English proficiency is crucial for accounting students to access international literature and understand global standards. Additionally, high learning motivation encourages students to be more disciplined and active in academic activities, while social support from the academic environment plays a role in enhancing their confidence and professionalism. This research uses a quantitative approach with a survey involving 200 accounting students from various universities in Makassar, South Sulawesi. The analysis results show that all three factors significantly impact students' professionalism and learning strategies. English proficiency is positively correlated with improved professionalism and learning strategies, while learning motivation enhances students' professionalism quality, and social support plays an essential role in developing professional attitudes and improving learning strategies. The findings emphasize the importance of integrating these three factors into higher education curricula to prepare students for global challenges and enhance their competitiveness in the international job market.

Abstrak

Penelitian ini bertujuan untuk menganalisis kontribusi kemampuan bahasa Inggris, motivasi belajar, dan dukungan sosial terhadap profesionalisme dan strategi belajar mahasiswa akuntansi di era global. Globalisasi yang pesat mengharuskan mahasiswa memiliki kompetensi tidak hanya dalam keterampilan teknis, tetapi juga kemampuan komunikasi internasional yang efektif. Dalam konteks ini, penguasaan bahasa Inggris menjadi penting bagi mahasiswa akuntansi untuk mengakses literatur internasional dan memahami standar global. Selain itu, motivasi belajar yang tinggi mendorong mahasiswa untuk lebih disiplin dan aktif dalam kegiatan akademik, sementara dukungan sosial dari lingkungan akademik berperan dalam meningkatkan rasa percaya diri dan profesionalisme mereka. Penelitian ini menggunakan pendekatan kuantitatif dengan survei yang melibatkan 200 mahasiswa akuntansi dari berbagai perguruan tinggi di Makassar, Sulawesi Selatan. Hasil analisis menunjukkan bahwa ketiga faktor tersebut memiliki pengaruh signifikan terhadap profesionalisme dan strategi belajar mahasiswa. Kemampuan bahasa Inggris berhubungan positif dengan peningkatan profesionalisme dan strategi belajar, motivasi belajar meningkatkan kualitas profesionalisme mahasiswa, dan dukungan sosial berperan penting dalam membentuk sikap profesional serta memperbaiki strategi belajar mahasiswa. Temuan ini menekankan pentingnya integrasi ketiga faktor dalam kurikulum pendidikan tinggi untuk mempersiapkan mahasiswa menghadapi tantangan global dan meningkatkan daya saing mereka di pasar kerja internasional.

Kata kunci: Kemampuan bahasa Inggris, motivasi belajar, dukungan sosial, profesionalisme, strategi belajar, mahasiswa akuntansi

1. INTRODUCTION

The rapid pace of globalization has brought significant changes to the field of education, including accounting education. In this context, English proficiency has become increasingly essential for accounting students, as much of the academic literature, international standards, and financial reporting is presented in English. Mastery of English enables accounting students to access global information and communicate effectively in both academic and professional domains.

Proficiency in English not only enhances students' technical accounting skills but also strengthens their professional conduct. Students with higher English skills are more capable of following international developments in accounting, including understanding and adapting to evolving global regulations and standards. Therefore, English proficiency is a key determinant of the professional quality of accounting students (Smith & Lee, 2023).

Moreover, students' learning strategies are strongly influenced by their English proficiency. Those with strong English skills tend to adopt more effective learning approaches, better comprehend complex material, and adjust more swiftly to academic demands aligned with international standards. They are also able to access a broader range of academic resources, which improves their learning outcomes in the

field of accounting.

Despite having good technical skills, many Indonesian accounting students face difficulties in understanding international literature due to limited English proficiency. This limitation often becomes a barrier to effective learning and hinders the development of optimal learning strategies. Prior studies have shown that students with low English proficiency struggle to access relevant resources and understand course content delivered in English (Johnson, 2022).

In addition to academic challenges, English proficiency plays a significant role in opening up international career opportunities in accounting. Multinational companies, global accounting firms, and financial institutions prioritize English language skills during recruitment processes. Williams and Clark (2024) found that companies prefer candidates with strong English abilities, as it enables them to communicate with international clients and navigate global accounting regulations more effectively.

Equally important, learning motivation is a vital factor that influences students' professionalism and learning strategies. Students with intrinsic motivation tend to be more
disciplined, persistent, and proactive in completing academic tasks. Strong motivation enables students to adapt better to dynamic learning environments, including the challenges of mastering complex accounting content. Belladina et al. (2023) emphasized that learning motivation significantly contributes to academic achievement and student engagement in active learning.

Social support from peers, lecturers, and family members also plays a critical role in shaping students' professional character and learning behavior. Such support provides a sense of security and confidence, helps students manage academic stress, fosters engagement, and encourages them to set clearer learning goals. A study by Safitri et al. (2023) revealed that students with strong social support exhibit higher self-confidence and more mature learning strategies.

This study is highly relevant and urgent as it integrates three crucial factors—English proficiency, learning motivation, and social support—that collectively influence the professionalism and learning strategies of accounting students. In the face of global educational and professional challenges, the findings of this study are expected to provide concrete recommendations for the development of adaptive and internationally competitive curricula and higher education policies.

Therefore, the purpose of this study is to analyze the impact of English proficiency, learning motivation, and social support on accounting students' professionalism and learning strategies in the global era.

2. RESEARCH METHOD

This study employed a quantitative research design with a survey approach to analyze the relationships among English proficiency, learning motivation, and social support, and their effects on accounting students' professionalism and learning strategies.

The research population consisted of accounting students from various universities in Indonesia. A purposive sampling technique was used to select 200 students in semesters 3 to 6, ensuring that participants met criteria relevant to the study's focus (Sekaran & Bougie, 2020).

The study included two dependent variables—students' professionalism and learning strategies—and three independent variables—English proficiency, learning motivation, and social support. These independent variables were hypothesized to significantly influence the development of student professionalism and learning effectiveness.

Data were collected using a structured questionnaire divided into five sections, each measuring one of the variables: English proficiency, learning motivation, social support, professionalism, and learning strategies. A Likert scale was employed to assess responses. The questionnaire was developed following Creswell's (2014) guidelines for instrument design and tested for validity and reliability based on standards established by Kline (2015).

The survey was conducted online using Google Forms over a two-month period. The questionnaire was distributed to students enrolled in accounting departments at selected institutions.

Data analysis included descriptive statistics and multiple regression analysis using SPSS software to assess the effects of the independent variables on the dependent variables (Field, 2018). This analytical technique was chosen to examine the strength and direction of relationships among English proficiency, learning motivation, social support, and their contributions to students' professionalism and learning strategies.

3. RESULTS AND DISCUSSION

This section presents the results of data analysis and interpretation regarding the influence of English proficiency, learning motivation, and social support on accounting students' professionalism and learning strategies. The findings are organized based on the five main hypotheses and analyzed using multiple regression.

The discussion connects these findings with relevant theories and previous research to strengthen the understanding of how each variable contributes to students' academic and professional development. Differences based on academic level (semester) are also considered to highlight the evolution of learning strategies and professionalism over time, as shown in Tables 1 to 5.

a. Relationship Between English Proficiency and Student Professionalism Table 1. Relationship Between English Proficiency and Accounting Students' Professionalism, 2025

Independent Variable	Mean Score	Correlation Coefficient	Significance	Explanation
English Proficiency	4.3	0.72	0.000	English proficiency has a significant positive correlation with students' professionalism. Students with better English skills tend to display higher professional ethics in academic and professional interactions.

Source: Processed Data, 2025

English proficiency has a strong influence on accounting students' professionalism. With a correlation coefficient of 0.72 and a significance level of 0.000, the data shows that students proficient in English tend to demonstrate higher

professional behavior in various contexts. Proficiency facilitates better communication in both academic and workplace settings and allows students to access international accounting literature.

Additionally, English skills enhance professional ethics. Clear expression in English supports strong communication—a key aspect of professionalism. In multinational work environments, English is essential for effective collaboration and understanding global accounting standards.

b. Influence of English Proficiency on Learning Strategies

Table 2. Influence of English Proficiency on Accounting Students' Learning Strategies, 2025

Independent Variable	Mean Score	Correlation Coefficient	Significance	Explanation
English Proficiency	4.2	0.68	0.002	English proficiency significantly influences students' learning strategies. Those who are fluent can better access international learning resources and adopt more structured learning methods.

Source: Processed Data, 2025

Students proficient in English develop more effective learning strategies. A correlation of 0.68 and a significance level of 0.002 indicate a strong relationship. Proficiency in English allows students to utilize global resources such as academic journals and e-books, giving them broader insights into accounting concepts.

It also aids in understanding instructions and adapting to new content from international sources. This ability contributes to more adaptive and efficient learning approaches—crucial for academic success in a global context.

c. Effect of Learning Motivation on Student Professionalism

Table 3. Effect of Learning Motivation on Accounting Students' Professionalism

Independent Variable	Mean Score	Correlation Coefficient	Significance	Explanation
Learning Motivation	4.5	0.74	0.001	High learning motivation strongly correlates with student professionalism. Motivated students are more disciplined and produce higher-quality academic work.

Source: Processed Data, 2025

Learning motivation plays a crucial role in shaping professionalism. The correlation coefficient of 0.74 and significance of 0.001 indicate a strong relationship. Motivated students are more likely to be punctual, goal-oriented, and committed to

excellence.

They also participate actively in class and extracurriculars, building leadership and collaboration skills that support professional growth.

d. Impact of Social Support on Professionalism

Table 4. Impact of Social Support on Accounting Students' Professionalism

Independent Variable	Mean Score	Correlation Coefficient	Significance	Explanation
Social Support	4.6	0.70	0.000	Social support from academic environments is crucial to fostering professionalism. Students supported by peers and lecturers better manage stress and act more professionally.

Source**: Processed Data, 2025**

Social support from peers, lecturers, and family is significantly linked to student professionalism. Students with strong support networks are more confident, engaged, and resilient. This enables them to respond to academic challenges with a professional attitude, contributing to success both during and after their studies.

e. Impact of Social Support on Learning Strategies

Table 5. Impact of Social Support on Accounting Students' Learning Strategies

Independent Variable	Mean Score	Correlation Coefficient	Significance	Explanation
Social Support	4.4	0.65	0.004	Social support positively affects learning strategies. Supported students tend to use more structured, collaborative, and stress-resistant learning approaches.

***Source**: Processed Data, 2025*

Social support enhances students' learning strategies. With a correlation of 0.65 and significance of 0.004, the data shows that supported students adopt collaborative, focused, and adaptive study methods.

They benefit from reduced anxiety and gain encouragement from peers and instructors, which helps in academic achievement and long-term skill development.

4. CONCLUSION

English proficiency significantly influences accounting students' professionalism by enabling them to access international literature and communicate effectively in professional contexts. This language skill not only supports academic engagement but also aligns students with global standards and expectations.

Moreover, English proficiency contributes to the development of effective learning strategies, as students who are proficient in English can utilize a broader range of learning resources and adopt more efficient study methods from international platforms. In addition to language competence, learning motivation serves as a driving force that enhances students' professionalism by fostering discipline, persistence, and dedication to producing high-quality academic and professional work.

Equally important, social support plays a vital role in shaping both professionalism and learning strategies. A supportive academic and social environment helps students manage stress, enhances their confidence, and strengthens their ability to adapt and thrive in competitive academic settings. Together, these three factors form a comprehensive framework that prepares accounting students for success in the global era.

The findings emphasize the importance of integrating English proficiency, learning motivation, and social support into higher education curricula to prepare students for global competition, as well as to develop professionalism and effective learning strategies, as concluded from this study

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