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English Learning Profiles of Non-English Major Students: A Comparative Study Between Accounting and Management Programs

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Abstract: *This study investigates the English learning profiles of non-English major students, specifically those enrolled in Accounting and Management programs at a private university in Indonesia. A descriptive quantitative research design was employed involving 53 Students (24 Accounting, 29 Management), capturing students' self-perceived English proficiency, learning barriers, motivations, learning preferences, and strategies. The findings indicate generally low self-perceived English proficiency across both groups, with 58.3% of Accounting students and 75.9% of Management students classifying themselves at the beginner level.. The study identified common learning barriers such as limited vocabulary, technical challenges (e.g., grammar and pronunciation), and a lack of supportive learning environments. In terms of motivation, Management students exhibited a stronger focus on global communication, while Accounting students prioritized career-related goals. Both groups favored informal and interactive learning strategies, with a preference for watching English-language films, using language learning applications, and practicing with peers. These findings suggest incorporating informal digital learning tools, such as language learning applications and audiovisual media, alongside peer-supported collaborative activities into ESP curricula to better align instruction with students' demonstrated learning preferences.*

Keywords: *Accounting, English Language, Learning Motivation, Learning Strategies, Management*

INTRODUCTION

English has become an essential competence for university students across disciplines as higher education increasingly operates within globalized academic and professional ecosystems. The internationalization of universities and the expansion of English as a Medium of Instruction (EMI) have positioned English not merely as a subject of study, but as a functional tool for accessing disciplinary knowledge, engaging in academic discourse, and preparing for transnational

careers (Baker & Fang, 2022; Dafouz, 2025). For students enrolled in non-English major programs, English competence is closely tied to their ability to participate meaningfully in discipline-specific practices, including reading academic texts, collaborating in multilingual environments, and communicating professionally.

In this context, English for Specific Purposes (ESP) has been widely acknowledged as a pedagogical response to the linguistic demands faced by non-language majors, as it aligns language instruction with disciplinary and occupational needs (Hyland, 2022; Basturkmen, 2024). However, the effectiveness of ESP and EMI initiatives is not solely determined by curricular design, but also by how students experience English learning in relation to their perceived proficiency, motivations, and everyday learning practices.

Despite the growing body of research on ESP and EMI, empirical evidence suggests that non-English major students often continue to experience substantial difficulties in developing functional English proficiency. Studies have reported persistent challenges related to limited vocabulary mastery, low confidence in speaking and writing, and anxiety when engaging in academic communication (Gardiner, 2023; Pun & Jin, 2021). These challenges are frequently intensified by restricted instructional time and the competing cognitive demands of discipline-specific coursework.

Moreover, recent scholars have emphasized that students' self-perceived English proficiency plays a crucial role in shaping motivation, engagement, and strategy use, sometimes exerting a stronger influence than objectively measured proficiency (Bai et al., 2024). Motivational orientations, learning preferences, and strategy choices have also been shown to vary substantially across learner groups, institutional contexts, and academic disciplines (Tai & Zhao, 2022; Jiang et al., 2024; Wang, et al., 2025). Nevertheless, much of the existing research has examined these dimensions in isolation, focusing on single variables such as motivation, learning strategies, or EMI outcomes.

Comparative investigations across non-language disciplines remain relatively scarce, particularly in private university contexts in Indonesia. While previous studies have examined English learning challenges among non-English majors (Nguyen et al., 2024; Pun & Jin, 2021) and have explored discipline-specific issues within individual programs such as accounting (Umar & Olowo, 2023) or management education (Parween et al., 2024), systematic comparative analyses between closely related business disciplines within the same institutional setting remain limited. Although accounting and management students are both situated within business-oriented domains and are expected to develop professional English competence, their disciplinary cultures, academic demands, and communicative expectations may shape distinct English learning experiences.

To address this gap, the present study adopts a descriptive quantitative approach to examine the English learning profiles of non-English major students, focusing on Accounting and Management programs at a private university in Indonesia. Specifically, this study maps students' self-perceived English proficiency, perceived learning barriers, learning goals and motivational orientations, as well as their learning preferences and strategies. By capturing

these dimensions simultaneously, the study aims to provide a holistic portrayal of students' English learning experiences without imposing causal assumptions.

Through a comparative analysis between Accounting and Management students, this research seeks to illuminate both shared patterns and disciplinary-specific tendencies in English learning. The findings are expected to contribute to the growing discussion on ESP and EMI by offering empirically grounded insights that can inform more adaptive, learner-centered, and context-sensitive English instruction for non-English major students in higher education.

LITERATURE REVIEW

1. English for Specific Purposes (ESP) and Non-English Major Students

English for Specific Purposes (ESP) has emerged as a critical approach in higher education to address the linguistic demands of non-English major students whose academic and professional trajectories require discipline-specific communication skills. Unlike English for General Purposes (EGP), ESP emphasizes the acquisition of specialized registers, genres, and communicative practices relevant to particular academic and occupational contexts (Hyland, 2022; Basturkmen, 2024). The growing adoption of English as a Medium of Instruction (EMI) has further intensified the need for ESP-oriented instruction, as students are expected not only to comprehend content delivered in English but also to actively participate in disciplinary discourse communities (Dafouz, 2025; Curle et al., 2024; Shi, 2021).

Research across non-English-speaking regions indicates that ESP plays a vital role in supporting students' engagement with disciplinary literacies, particularly in fields such as business, accounting, engineering, and management (Basturkmen, 2022; Gong, 2024). However, the effectiveness of ESP instruction is often constrained by students' heterogeneous proficiency levels and limited exposure to academic English prior to university entry (Sèna, 2022; Huang, 2024). In many contexts, ESP courses are delivered within restricted instructional timeframes, making it challenging to balance language development with content relevance (Shanavas et al., 2024).

Recent studies have also highlighted the pedagogical shift toward integrating innovative approaches in ESP, including problem-based learning, flipped classrooms, and multimodal instruction, to enhance learner engagement and contextualized language use (Yung & Fong, 2024; Rahmanu & Molnár, 2024). Moreover, the use of artificial intelligence tools such as ChatGPT has been explored to support ESP needs analysis and academic communication, although concerns remain regarding their capacity to accurately diagnose learners' linguistic deficiencies without pedagogical mediation (Assassi, 2025; Liu et al., 2024). These findings underscore that while ESP is widely recognized as essential for non-English major students, its implementation must be sensitive to learners' actual profiles and learning conditions.

Within business-related disciplines, Accounting and Management present distinct communicative demands that shape students' English learning needs in

different ways. Accounting education, for instance, requires precision in interpreting financial reports, understanding technical terminology, and engaging with formal written documentation, which often emphasizes accuracy, clarity, and discipline-specific vocabulary (Umar & Olowo, 2023). In contrast, Management programs tend to foreground interpersonal communication, presentations, negotiation skills, and global business interaction, thereby requiring greater emphasis on spoken fluency, persuasive discourse, and intercultural communication competence (Parween et al., 2024). Although both disciplines operate within the broader business domain, their academic literacies and professional communication expectations differ in orientation and complexity. This disciplinary variation suggests that English learning profiles may not be uniform across business majors, and that ESP instruction should account for the specific linguistic ecologies embedded within each field.

2. English Learning Barriers and Self-Perceived Proficiency

Non-English major students commonly encounter multiple barriers in developing functional English proficiency, particularly in academic and professional communication. These barriers include limited vocabulary mastery, insufficient exposure to academic English, anxiety in speaking and writing, and challenges associated with EMI environments (Gardiner, 2023; Pun et al., 2023). In discipline-heavy programs such as accounting and management, students often prioritize content mastery, which can marginalize sustained language development and reinforce surface-level learning strategies (Umar & Olowo, 2023; Wang et al., 2023).

An important dimension of English learning in higher education is students' self-perceived proficiency, which has been shown to significantly influence motivation, anxiety, and engagement in collaborative learning contexts. Studies suggest that self-perceived proficiency may have a stronger impact on learners' affective responses than objectively measured proficiency, particularly in ESL and EMI settings (Bai et al., 2024; Gardiner, 2023). Students who perceive their English ability as low tend to experience higher anxiety and reduced willingness to communicate, which can hinder participation in academic discourse and peer interaction.

Furthermore, the mismatch between standardized language assessments and real-world academic language use has been widely reported. International students often perceive standardized tests such as IELTS as insufficient representations of their communicative competence in authentic academic contexts (Liu & Hamid, 2024). Similar concerns have been raised regarding the relevance of academic vocabulary instruction, where students struggle to transfer formally learned vocabulary into meaningful disciplinary practices (Chung et al., 2024; Abou-Khalil et al., 2021). These findings indicate that addressing learning barriers in ESP contexts requires attention not only to linguistic input but also to learners' perceptions, confidence, and lived learning experiences.

3. Motivation, Learning Goals, and Self-Regulated Learning in ESP Contexts

Motivation has consistently been identified as a key predictor of successful English learning among non-English major students. Research grounded in expectancy-value theory and self-determination theory demonstrates that students' motivational orientations shape their engagement, persistence, and strategic behavior in language learning (Zhan et al., 2021; Luo & Gan, 2023; Fatimah, et al., 2023; Abbas, et al., 2025). In ESP contexts, motivation is closely linked to students' perceptions of relevance between English learning and their future academic or professional goals (Martín-González & Chaves-Yuste, 2024).

Empirical studies in EMI and EFL settings reveal that both intrinsic and extrinsic motivations contribute to students' use of deep learning strategies, particularly when learners perceive English as instrumental for career advancement, global communication, and academic success (Tai & Zhao, 2022; Zhou et al., 2023). However, motivational profiles among non-English major students are highly heterogeneous. Latent profile analyses have identified distinct learner groups characterized by varying combinations of motivation, engagement, and anxiety, suggesting that uniform instructional approaches may fail to address diverse learner needs (Jiang et al., 2024).

Self-regulated learning (SRL) has also gained attention as a critical component of ESP effectiveness. Students who actively regulate their learning through goal-setting, strategy selection, and self-monitoring tend to demonstrate higher engagement and persistence (Qiu et al., 2024; Mulyadi et al., 2023). Nevertheless, studies indicate that both teachers and students often lack explicit awareness of SRL principles, limiting the systematic development of autonomous learning behaviors in ESP classrooms (Qiu et al., 2024). These findings highlight the importance of aligning ESP instruction with motivational and self-regulatory dimensions to enhance learning outcomes.

4. Learning Preferences and Strategies in Non-English Major Students

Learning preferences and strategies constitute an essential component of English learning beyond formal classroom instruction. Non-English major students frequently rely on informal and technology-mediated strategies, such as watching English-language films, using mobile applications, and engaging in peer-based practice, to compensate for limited formal instruction (Nguyen et al., 2024; Lee & Xie, 2022). Informal Digital Learning of English (IDLE) has been shown to support vocabulary development, listening skills, and learner autonomy, although engagement levels vary according to digital fluency and socioeconomic background (Zhang, 2023; Lee, 2023).

Research suggests that students' strategy choices are influenced by perceived effectiveness, accessibility, and alignment with daily routines. Visual and interactive strategies are often preferred over text-based activities, particularly among learners with lower confidence in academic reading and writing (Tsai, 2022; Rahmanu & Molnár, 2024). However, the effectiveness of these strategies depends on learners' ability to select, combine, and adapt strategies according to task demands (Lin et al., 2024).

Differences in learning strategy use have also been observed across academic disciplines. Studies in business and management education indicate that students benefit from multimodal and digitally enriched learning environments that enhance metacognitive awareness and communicative competence (Parween et al., 2024; Gong, 2024). In contrast, accounting students often report higher levels of anxiety in oral communication, which can influence their preference for receptive and peer-supported learning strategies (Hutchings, 2024; Paisey et al., 2024). These disciplinary variations underscore the importance of examining learning preferences and strategies within specific academic contexts rather than treating non-English major students as a homogeneous group.

RESEARCH METHOD

Research Design and Procedures

This study employed a descriptive quantitative research design to examine English learning profiles of non-English major students. The design was selected to systematically describe students' self-rated English proficiency, learning motivations, perceived barriers, and preferred learning strategies without attempting to establish causal relationships. A comparative descriptive perspective was applied to identify similarities and differences between students from the Accounting and Management programs.

The study was conducted at Universitas Muhammadiyah Buton, Indonesia, involving undergraduate students from the Accounting and Management study programs. A total of 53 students participated in the research, comprising 24 Accounting students and 29 Management students. These participants were drawn from the cohort enrolled in the compulsory English course during the data collection period. Although the total student population across all year levels is approximately 809 students in Accounting and 899 students in Management, the present study specifically targeted first-year students who were actively undertaking English instruction. Participants were selected through purposive sampling based on their enrollment in the course, and participation was voluntary. Given the non-probability sampling strategy and the focus on a single institutional cohort, the findings are interpreted as context-bound and exploratory in nature rather than intended for broad statistical generalization.

Data were collected using a structured online questionnaire designed to capture students' English learning experiences in an English for Specific Purposes (ESP) context. The instrument included items addressing demographic characteristics, self-assessed English proficiency levels, learning motivations, perceived learning difficulties, learning strategies, frequency of practice, preferred learning modes, and attitudes toward English learning. The questionnaire comprised a combination of categorical items, multiple-response items, ordinal-scale statements, and short open-ended questions. This mixed-item format allowed the study to capture both quantifiable trends and brief contextual explanations of students' learning experiences. Prior to distribution, the questionnaire was reviewed for clarity and relevance to the research objectives, and minor wording adjustments were made to improve readability.

Data collection was carried out using an online survey platform. The questionnaire link was distributed to students through academic communication channels. Data collection was conducted in two phases due to differences in class scheduling and administrative coordination between the two study programs. Responses from Accounting students were gathered in June 2025 during their scheduled English course sessions, while responses from Management students were collected in October 2025 when their cohort was undertaking the same compulsory English course. Despite the difference in timing, both groups were first-year students enrolled in the identical course with the same learning objectives, and the same instrument and procedures were applied in both phases to ensure consistency. Before completing the questionnaire, participants were informed about the purpose of the study, the voluntary nature of participation, confidentiality measures, and their right to withdraw at any stage. Identifying information was used solely for response verification and was removed prior to data analysis to ensure anonymity.

Data Preparation and Analysis

Prior to analysis, the dataset was screened to identify duplicate and incomplete responses. When duplicate entries were detected, only one response per participant was retained. All data were anonymized before analysis. Quantitative data were analyzed using descriptive statistics, including frequencies and percentages, to summarize students' proficiency levels, motivations, perceived barriers, learning strategies, and preferences. Responses to multiple-choice items allowing more than one selection were coded as binary variables to calculate the prevalence of each option. Open-ended responses were analyzed through thematic categorization, grouping similar responses into recurring themes related to linguistic, affective, and contextual learning challenges. Comparisons between Accounting and Management students were conducted descriptively by examining distribution patterns across key variables. The analysis focused on identifying notable similarities and differences in learning experiences and preferences between the two study programs rather than testing causal hypotheses.

FINDINGS AND DISCUSSION

Findings

1. English Proficiency Levels and Learning Barriers

Understanding students' English proficiency levels and the barriers they encounter provides an essential empirical basis for mapping English learning conditions among non-language major students. Although the total student population across all year levels comprises approximately 809 Accounting students and 899 Management students at the university, the present analysis focuses specifically on first-semester students enrolled in the compulsory English course during the data collection period. Accordingly, this subsection presents the descriptive results related to these Accounting and Management students' self-rated English proficiency levels and the primary learning barriers they reported. The findings are derived from responses to closed-ended questionnaire items as well as thematically categorized open-ended responses.

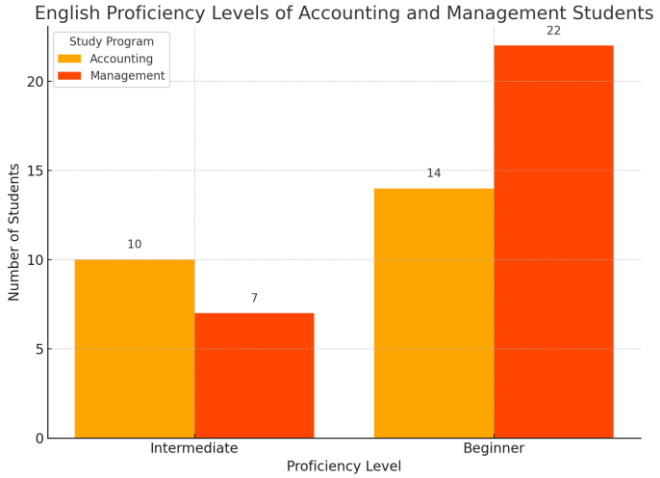


Figure 1. English proficiency levels of Accounting and Management students.

Figure 1 illustrates the distribution of self-reported English proficiency levels among students from both study programs. The results show that beginner-level proficiency dominated in both groups. Among Management students, 22 out of 29 respondents (75.9%) identified themselves as beginners, while 7 respondents (24.1%) reported intermediate-level proficiency. Similarly, among Accounting students, 14 out of 24 respondents (58.3%) reported beginner-level proficiency, whereas 10 respondents (41.7%) classified themselves as having intermediate proficiency. The distribution indicates that the majority of non-language major students perceived their English proficiency as being at an early stage of development. A descriptive comparison further suggests that Accounting students exhibited a more balanced distribution between beginner and intermediate levels, whereas Management students were more heavily concentrated at the beginner level.

In addition to proficiency levels, the study examined the primary barriers that hinder students' English learning. Based on thematic analysis, each respondent was assigned to one dominant learning barrier category reflecting the most salient difficulty reported. Table 1 presents the distribution of these barrier categories across the two study programs.

Table 1. Distribution of English learning barrier categories among Accounting and Management students

No.	Barrier Category	Accounting	Management
1	Technical barriers (grammar/pronunciation)	4	8
2	Time constraints / busy schedules	2	4
3	Limited vocabulary	8	6
4	Lack of learning partners/environment	5	2
5	Others	5	9

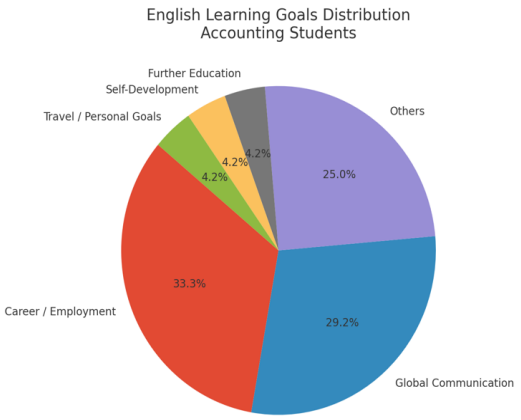
As shown in Table 1, Accounting students most frequently reported limited vocabulary as their primary learning barrier (8 respondents), followed by a lack of learning partners or a supportive learning environment (5 respondents). Technical barriers related to grammar and pronunciation were reported by 4 respondents, while time constraints were identified by 2 respondents. The remaining 5 respondents were classified under the "others" category, which includes barriers not directly aligned with the predefined classifications.

Among Management students, technical barriers such as grammar and pronunciation difficulties were the most frequently reported (8 respondents), followed by limited vocabulary (6 respondents). Time constraints related to busy schedules were reported by 4 respondents, while a lack of learning partners or supportive environments was identified by 2 respondents. A relatively high number of Management students (9 respondents) were categorized under the "others" category.

Further examination of responses classified as "others" revealed several recurring themes. These included difficulties in understanding instructional explanations, limited exposure to English in daily life, confusion during real-life communication with foreign speakers, and affective challenges such as anxiety or nervousness when required to speak or present in English. Although these barriers were diverse in nature, they consistently reflected non-structural challenges that extend beyond grammar, vocabulary, or time-related constraints.

2. English Learning Goals and Motivation

This subsection presents the descriptive findings related to students' primary motivations for learning English. Although respondents were allowed to report multiple learning goals, each participant was assigned to one primary motivation category based on the most salient goal emphasized in their responses. This approach was adopted to ensure analytical consistency and comparability across study programs. The primary motivation categories include career/employment, global communication, further education, self-development, travel or personal purposes, and other purposes.



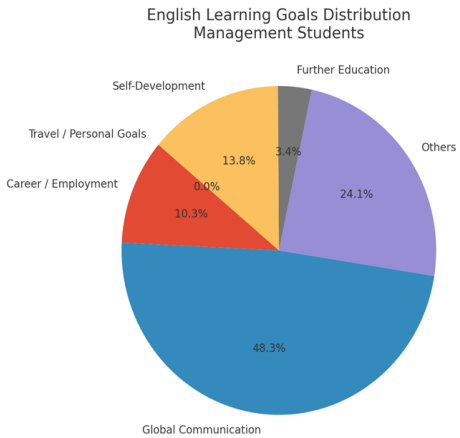


Figure 2. Visualization of the distribution of English learning motivations by study program.

Figure 2 illustrates the distribution of primary English learning motivations among Accounting and Management students. As shown in the figure, Management students demonstrated a strong orientation toward global communication as their primary learning goal. Fourteen out of twenty-nine Management students (48.3%) identified global communication as their main motivation for learning English. The "other" category accounted for 24.1% (7 respondents), followed by self-development at 13.8% (4 respondents) and career or employment at 10.3% (3 respondents). Motivations related to further education and travel or personal purposes were reported by only a small proportion of Management students. In contrast, Accounting students exhibited a more evenly distributed pattern of primary learning motivations. Eight out of twenty-four Accounting students (33.3%) reported career or employment as their main motivation, followed by global communication (29.2%; 7 respondents). The "other" category represented 25.0% (6 respondents), while further education, self-development, and travel or personal purposes were each reported by one respondent (4.2%).

The results indicate that while global communication emerged as the dominant primary motivation among Management students, Accounting students showed a stronger emphasis on career-related goals alongside communication needs. Despite these differences, both groups shared a common recognition of English as a functional tool for professional and communicative purposes.

Although the analysis in Figure 2 focuses on students' primary motivations, further examination of the questionnaire responses revealed that many students reported multiple overlapping learning goals. This complexity is summarized in Table 2, which presents various combinations of motivations reported by respondents from both study programs. The table demonstrates that English learning motivations among non-language major students often extend beyond a single purpose, encompassing combinations of academic, professional, communicative, and personal development goals.

Table 2. Distribution of Students' Primary English Learning Motivations by Study Program

No.	Primary Motivation Category	Accounting Students (n = 24)	Management Students (n = 29)
1	Career / Employment	8 (33.3%)	3 (10.3%)
2	Global Communication	7 (29.2%)	14 (48.3%)
3	Further Education	1 (4.2%)	1 (3.4%)
4	Self-Development	1 (4.2%)	4 (13.8%)
5	Travel / Personal Purposes	1 (4.2%)	0 (0.0%)
6	Others	6 (25.0%)	7 (24.1%)
Total		**24 (100%)**	**29 (100%)**

Taken together, these findings suggest that English learning motivation among Accounting and Management students is multifaceted. While primary motivations differ in emphasis between the two programs, students in both groups frequently associate English learning with multiple interconnected aspirations. This pattern provides an empirical basis for understanding motivational diversity among non-language major students and serves as a foundation for further discussion of its pedagogical implications.

3. Students' Learning Preferences and Strategies

Learning preferences were examined in terms of preferred learning mode and preferred study time, while learning strategies were analyzed based on the types of activities students reported using to improve their English skills. With regard to learning mode preference, Accounting students showed a stronger tendency toward group-based learning. Thirteen out of twenty-four Accounting students (54.2%) reported preferring group-based learning, compared to seven students (29.2%) who preferred individual learning and four students (16.6%) who reported no specific preference. In contrast, Management students demonstrated more varied preferences. Ten out of twenty-nine Management students (34.5%) reported preferring individual learning, nine students (31.0%) preferred group-based learning, and ten students (34.5%) indicated no specific preference. This distribution indicates a clearer inclination toward collaborative learning among Accounting students, while Management students exhibited a more evenly distributed pattern of learning mode preferences.

In terms of preferred study time, evening learning emerged as the most frequently reported option among students from both study programs. Fifteen Accounting students (62.5%) and eighteen Management students (62.1%) indicated that they most often study English in the evening. Morning study was reported by six Accounting students (25.0%) and seven Management students (24.1%), whereas only three Accounting students (12.5%) and four Management students (13.8%) selected daytime or afternoon periods. These results show a consistent preference for evening study across both groups.

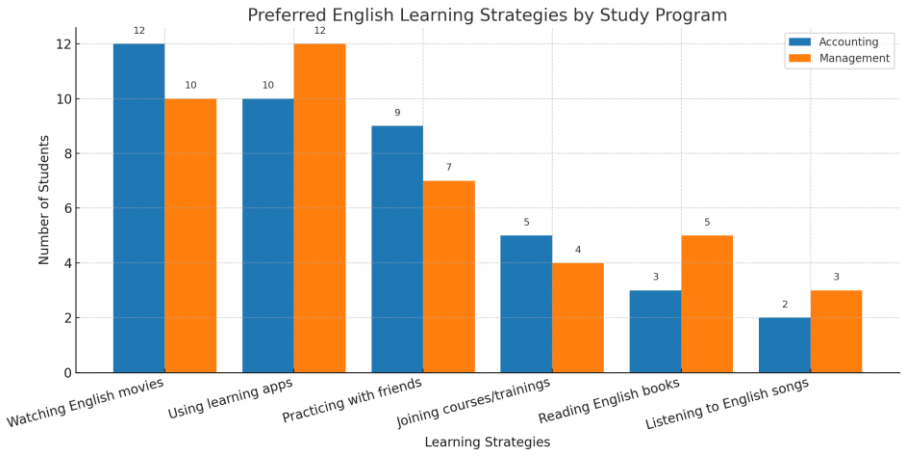


Figure 3. Distribution of English learning strategies among Accounting and Management students.

Students' learning strategies were measured using a multiple-response item, allowing respondents to select more than one strategy. Figure 3 presents the distribution of the most frequently reported English learning strategies among Accounting and Management students. Overall, watching English-language films, using language learning applications, and practicing with peers were the three most commonly selected strategies across both study programs.

Among Accounting students, watching English-language films was reported by eighteen respondents (75.0%), making it the most frequently used strategy. This was followed by practicing with peers, reported by fourteen students (58.3%), and using language learning applications, reported by twelve students (50.0%). Reading English books was reported by eight students (33.3%), indicating a lower preference for text-based strategies compared to audiovisual and interactive approaches. Among Management students, the most frequently reported strategy was using language learning applications, selected by twenty-one respondents (72.4%). Watching English-language films was reported by nineteen students (65.5%), followed by reading English books, reported by thirteen students (44.8%). Practicing with peers was selected by ten students (34.5%), indicating a lower reliance on peer-based practice compared to Accounting students.

Discussions

The findings of this study reveal significant insights into the English learning profiles of non-English major students, specifically those enrolled in the Accounting and Management programs at a private university in Indonesia. These insights are crucial in understanding the complexities surrounding language proficiency, learning barriers, motivations, and strategies in the context of English for Specific Purposes (ESP). The comparative analysis of Accounting and Management students provides valuable perspectives on how these two groups approach English learning, their self-perceived proficiency, and the challenges they face in acquiring English skills.

A prominent finding from this study is the widespread self-perception of low English proficiency among both Accounting and Management students. The majority of students across both programs rated their proficiency as either beginner or low intermediate, with Accounting students showing a relatively more balanced distribution between beginner and intermediate levels. This aligns with previous research that highlights the challenges non-language major students face in acquiring functional English proficiency, especially in academic and professional contexts (Gardiner, 2023; Liu & Hamid, 2024). These findings are consistent with studies showing that non-English major students often struggle with English due to limited exposure, insufficient academic language instruction, and a lack of targeted support systems (Pun & Jin, 2021; Umar & Olowo, 2023).

The barriers identified by the students in this study were also consistent with previous research on the difficulties faced by non-English major students in learning English. The most frequently reported barriers were related to limited vocabulary, technical challenges such as grammar and pronunciation, and a lack of learning partners or supportive environments. These findings corroborate

earlier studies that have emphasized the importance of creating language learning environments that support peer interaction and provide ample opportunities for authentic language use (Nguyen et al., 2024; Zhan et al., 2021). Additionally, the emotional and psychological barriers, such as lack of confidence and anxiety in using English in public or professional settings, were also highlighted, which aligns with the research on how self-perceived proficiency and anxiety affect students' willingness to engage in language learning (Bai et al., 2024; Ghavamnia & Kashkouli, 2022).

In terms of learning goals and motivations, the study found significant differences between the two groups of students. Management students showed a stronger orientation toward global communication, reflecting an awareness of the importance of English for cross-cultural interaction and international professional engagement. This finding is consistent with research that has shown a growing recognition of English as a global lingua franca, particularly for students in fields such as management, where international communication is crucial (Baker & Fang, 2022; Basturkmen, 2024). Management students were also more likely to report complex combinations of motivations, which suggests that they view English learning as serving multiple purposes, including career advancement, personal development, and global engagement. This aligns with studies that have identified a broad range of motivations among learners in EMI contexts, where the language is seen as a tool for both academic and professional success (Zhou et al., 2023; Tai & Zhao, 2022).

On the other hand, Accounting students were more likely to focus on career and employment-related motivations, with a significant number of students reporting learning English to enhance their employability. This is in line with findings by Carvalho and Almeida (2022), who argue that English proficiency is increasingly seen as a key skill for employability, particularly in fields like accounting that require frequent interaction with global markets and international clients. However, the relatively narrower range of motivations reported by Accounting students indicates that their engagement with English learning might be more instrumental, rather than intrinsically driven, suggesting a potential gap in fostering deeper, more holistic motivations for language learning.

The differences in learning preferences between Accounting and Management students also highlight the varied approaches to language acquisition. Accounting students showed a stronger preference for group-based learning, suggesting that peer discussions and collaborative activities are viewed as key strategies for language learning. This finding is consistent with research that has shown the positive effects of collaborative learning and peer feedback on language development, particularly in terms of improving speaking and listening skills (Mulyadi et al., 2023; Zakarneh, 2022). Collaborative approaches to learning also allow students to build confidence and reduce language anxiety, as they can practice in a more supportive and less intimidating environment (Gardiner, 2023).

In contrast, Management students demonstrated a more flexible approach to learning, with a significant number of respondents reporting a preference for

both individual and group learning. This suggests that Management students might be more adaptable in their learning strategies, potentially due to the more diverse and interactive learning environments they are exposed to in their academic programs (Zhang & Shi, 2025). The variation in learning preferences between the two groups may be influenced by the nature of the programs themselves. For instance, Management students often engage in more dynamic and communicative learning contexts, such as case discussions, presentations, and team-based projects, which require a broader range of learning strategies (Chung et al., 2024).

Despite the valuable insights generated, this study is not without limitations. First, the sample was relatively small and confined to first-year students from a single private university, which limits the generalizability of the findings to broader institutional contexts. Second, the use of purposive, non-probability sampling means that the results should be interpreted as context-specific rather than representative of all Accounting and Management students. Third, English proficiency levels were based on self-reported measures rather than standardized proficiency assessments, which may reflect perceptual biases. Additionally, data collection was conducted in two different time periods due to administrative scheduling, although the same instrument and course context were maintained. Future research employing larger samples, multi-institutional comparisons, and objective proficiency measures would strengthen the robustness of the findings.

Furthermore, the most commonly reported learning strategies across both groups were watching English-language films, using language learning applications, and practicing with peers. These findings support previous research on the growing popularity of informal learning strategies, such as informal digital learning (IDLE), which allows students to enhance their language skills in a more flexible and engaging manner (Zhang, 2023; Tsai, 2022). The preference for audiovisual and interactive strategies among both groups indicates that students tend to gravitate toward strategies that align with their daily routines and technological proficiency, rather than more traditional, text-based methods of learning (Lin et al., 2024; Zhang et al., 2024). This finding is in line with studies showing that non-English major students prefer learning strategies that are easily accessible and that offer immediate feedback, such as language apps and multimedia resources (Lee & Xie, 2022; Tsai, 2022).

CONCLUSION

This study makes an empirical contribution to the field of English for Specific Purposes (ESP) by providing a comparative, discipline-sensitive analysis of English learning profiles among Accounting and Management students within the same institutional context in Indonesia. By mapping students' self-perceived proficiency, learning barriers, motivational orientations, preferences, and strategies, this research extends existing ESP literature that often treats non-English majors as a homogeneous group.

This study provided valuable insights into the English learning profiles of non-English major students, specifically Accounting and Management students, at

a private university in Indonesia. The findings revealed that while both groups of students face significant challenges in developing functional English proficiency, they exhibit distinct patterns shaped by their disciplinary orientations. Accounting students demonstrated stronger tendencies toward collaborative learning and career-focused motivations, whereas Management students showed broader motivational orientations, including global communication goals, alongside more flexible learning preferences.

The study also highlighted the substantial role of motivational factors in shaping students' English learning experiences. Management students showed a strong orientation towards global communication, while Accounting students were primarily motivated by career-related goals. These differing motivational profiles underscore the need for context-sensitive language instruction that takes into account the distinct academic and professional goals of students in various fields. The learning strategies adopted by students were primarily informal and technology-mediated, with both groups favoring the use of language learning applications, watching English-language films, and practicing with peers. This suggests a trend towards accessible and engaging learning methods, aligning with students' everyday routines and technological fluency. These findings suggest that incorporating digital tools and multimodal strategies into English language instruction could significantly enhance student engagement and proficiency.

This study emphasizes the importance of tailored, learner-centered approaches to English language instruction that consider students' unique motivational profiles, learning preferences, and strategies. To support the English learning needs of non-English major students, it is essential to integrate both formal and informal learning opportunities, such as collaborative learning environments and the use of digital tools. Future research should explore the interplay between language proficiency, motivation, and learning strategies across diverse disciplines, providing further insights into how best to support non-English major students in developing the necessary language skills for academic and professional success.

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