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Motivation and learning strategies in accounting: Are there differences in English as a medium of instruction (EMI) versus non-EMI students?

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ABSTRACT

The objective of this paper is twofold: firstly, to analyse if there are differences between students' motivation and their learning strategies when they study accounting subjects in Spanish or English as a medium of instruction. Secondly, to evidence the factors that mainly influence students' total motivation. The Motivated Strategies for Learning Questionnaire (MSLQ) was carried out on a sample of 368 undergraduate students of a Business Administration Degree, in several accounting subjects taught in English and in Spanish. Multivariate statistical tests were run and interesting results have been found. Students who study a degree in English have more mature learning strategies and motivation than their counterparts. This is shown in their level of self-confidence, time study management and perseverance.

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Motivación y estrategias de aprendizaje en contabilidad: ¿hay diferencias entre los estudiantes que realizan sus estudios en inglés y los que lo hacen en español?

RESUMEN

El objetivo de este trabajo es doble: en primer lugar, analizar si existen diferencias en la motivación y las estrategias de aprendizaje entre los alumnos que estudian asignaturas de contabilidad en español o en inglés. En segundo lugar, investigar los principales factores que afectan a la motivación total de los estudiantes. El cuestionario Motivación y Estrategias de Aprendizaje (MSLQ) fue aplicado a una muestra de 368 alumnos del grado de Administración y Dirección de Empresas en varias asignaturas de contabilidad que se impartieron en inglés y en español. Se llevaron a cabo análisis estadísticos multivariantes y se encontraron resultados interesantes. El alumnado que estudia un grado en inglés tiene mejores estrategias de aprendizaje y más motivación que sus compañeros que estudian en español. Esto se ve reflejado en su mayor nivel de autoestima, mejor gestión del tiempo de estudio y mayor perseverancia.

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Introduction

Higher Education Internationalisation (HEI) in the 21st century has new economic and social demands. International academic and professional talent attraction and retention have a common element – English as the medium of instruction and communication. One of the main challenges of HEI is to design and implement a bilingual strand or English as a Medium of Instruction (EMI) course. However, before HEI embraces and develops EMI programmes, it should be ascertained if there is sufficient demand and motivation among the students of EMI courses for it to be a success (Lueg & Lueg, 2015).

There is much research analysing motivation and learning strategies in students enrolled in different courses, following different lecturer methodologies or using different multimedia resources (Abeysekera and Dawson, 2015; Morales, Hernandez, Barchino, & Medina, 2015; Zlatovic, Balaban, & Kermek, 2015), but it is scarce when analysing if there are different motivation and learning strategies among students from EMI versus non-EMI courses (Dafouz, Camacho, & Urquia, 2014). This issue is important in HEI because a causal relationship is assumed between better learners, deep learning and subsequent professional work in real life. Students motivated to learn are interested in the issues included in lectures, reading and research and therefore try to complete more exercises and work harder (Camacho-Miñano & Del Campo, 2015). Therefore, possessing better learning strategies will be essential for achieving higher learning performance (Montagud & Gandía, 2014). Educational research endeavours to discover the ideal student learning strategies in order to promote them. Additionally, understanding student motivation and learning strategies is fundamental in order to help university lecturers develop better teaching practices (Arquero, Byrne, Flood, & González, 2009; Arquero, Byrne, Flood, & González, 2015).

Motivation refers to students' specific motivation towards a particular class, task, or content area at a given moment; it can vary from time to time (Brophy, 1986; Brophy, 1987; Keller, 1983). It may also refer to student's general motivation towards studying or learning (Frymier, 1994). It is not enough if students are motivated to achieve better marks, as learning strategies are also essential for achieving high grades (Ames & Archer, 1988). Motivated students should achieve good academic results. Unfortunately, this is not the case if they fail to adopt good learning strategies. Prior literature evidenced that more motivated students tended to use better strategies than less motivated students (Oxford, 1994). However, although there is research about motivation towards studying in English (Karlak & Velki, 2015) or in an EMI context (Kirkgöz, 2005) there is scarce research analysing the differences between motivation and learning strategies of EMI students compared with their non-EMI peers.

Together with motivation, students' learning strategies have an important role in the learning process. Learning strategies could be defined as thoughts or behaviours used by students in order to acquire, understand or learn new knowledge (Cano, 2006). In 1991 Pintrich et al. designed and implemented a Motivated Strategies for Learning Questionnaire (MSLQ). The MSLQ is a Likert-scaled instrument that was designed to assess motivation and use of learning strategies of college students. It divides motivation into three main areas: firstly, motivation including intrinsic and extrinsic goal orientation and task value; secondly, the expectation measured by control beliefs about learning and self-efficacy and, thirdly, the affection or anxiety test. In parallel, learning strategies comprise cognitive, meta-cognitive, and resource management strategies. Cognitive strategies include rehearsal, elaboration, organisation, and critical thinking. Meta-cognitive strategies include planning, monitoring, and regulating strategies. Resource management strategies comprise managing time and

study environment; effort management, peer learning, and help-seeking.

The objective of this paper is twofold: firstly, to analyse if there are differences between students' motivation and their learning strategies when they study accounting subjects in English or Spanish as a medium of instruction. Secondly, to evidence the factors that mainly influence students' total motivation. Given the scope of our research, we have decided to use a shortened MSLQ questionnaire in line with Pintrich (2004), focusing on the motivation scale in "self-efficacy for learning and performance" items and for learning strategies in three scales: "metacognitive self-regulation", "time-study environmental management" and "effort regulation". All these scales refer to the students' self-regulatory perspective. We have decided to use these items for our research because they are dynamic aspects that can be modified and improved by students and lecturers in different learning contexts.

The shortened MSLQ questionnaire was carried out on a sample of 368 undergraduate students of a Business Administration Degree taught in English and in Spanish at several universities. Descriptive and multivariate statistical tests were run. The main finding of this paper is that EMI students are, on average, more motivated and use better learning strategies than their counterparts. Concretely, EMI students are more self-confident and perseverant, showing better study time management and effort. Variables such as gender, university access grade and learning strategies as methodology, perseverance and reflectiveness affect motivation for learning. We would also like to highlight the benefits and value derived from the collaboration and sharing between the four lecturers belonging to three different universities that took part in this project.

The structure of this paper is as follows: Firstly, we provide an overview of the existing literature regarding motivation and learning strategies. Secondly, we describe the objectives of this paper and the sample and methodology used are presented. Finally, we comment on certain results that give rise to interesting conclusions.

Motivation and learning strategies literature

In the Higher Education context there exists diverse research on students motivation, taking into account intrinsic and extrinsic goal orientation; expectancy about learning and self-efficacy and affection or test anxiety (Pintrich, Smith, García, & McKeachie, 1991). Students need to use motivation to deal with obstacles and complete the learning process, complying with academic and social expectations (Corno, 2001). Thus, the issue of motivation in general plays a vital role in the learning process. Specifically, it relates to becoming involved in academic tasks in terms of higher levels of cognitive and regulatory strategy use (Eccles & Wigfield, 1995; Wigfield and Eccles, 1992). In this process, the student considers the importance of doing a specific task well, the personal interest in the task content and its usefulness in relation to future personal goals. High task value beliefs activate the students' effort and time invested and, consequently, their cognitive engagement through the application of "deep" cognitive and metacognitive strategies (McWhaw and Abrami, 2001; Schiefele, 1991). Thus, motivation is not only related to the initiation of the learning process, but was found to also indirectly influence performance, by means of cognitive engagement through the application of strategies. Pintrich and De Groot (1990), as well as other researchers, have analysed the complex relationship between motivation and learning-goals achievement. It has also been found that students form motivational beliefs towards different specific concrete content or can be generalised across

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