

# Cultivating Linguistic Listening: Unpacking EFL Accounting Undergraduates' Challenges and Empowering Strategies with Mobile-Assisted Language Learning

ACHARIN CHITPRAROP

Department of Business Administration, Rajamangala University of Technology Lanna, Thailand

Author email: [acharinja@gmail.com](mailto:acharinja@gmail.com)

Article information	Abstract
<p><b>Article history:</b>  Received: 7 Sep 2023  Accepted: 17 Nov 2023  Available online: 30 Apr 2024</p> <p><b>Keywords:</b>  Listening challenges  Listening strategies  Mobile-assisted language learning (MALL)  Accounting undergraduates</p>	<p>This study aims to 1) explore the listening challenges of high- and low-proficiency EFL accounting undergraduates, 2) compare listening challenges and listening strategies between high- and low-proficiency learners and 3) investigate the effectiveness of mobile-assisted language learning (MALL) in developing EFL-listening skills. The participants in this study consisted of 84 fourth-year accounting students from Rajamangala University of Technology Lanna, Chiang Mai, Thailand, who had enrolled in a course called English Listening and Speaking for Business Communication. They were divided into two groups depending on their ability levels (high and low proficiency), based on Kelley's 27% criterion-referenced measurement theory. Each group consisted of 23 participants. The research instruments included 1) a listening-comprehension test used for the pre-test and post-test to determine whether the participants had high or low proficiency and compare the effect of MALL, 2) a questionnaire on listening challenges and the utilisation of listening strategies, 3) a semi-structured interview and 4) a MALL activity plan. Data analysis included the calculation of means, standard deviations, percentages and t-tests. The findings revealed a statistically significant difference between the two groups regarding listening challenges; however, there was no statistically significant difference with regard to listening strategies. Concerning MALL, which was applied to both groups, a statistically significant difference was found in the post-test scores at 0.05. In other words, both high- and low-proficiency learners showed improved performance after the empowering strategies created with MALL.</p>

## INTRODUCTION

Listening is a communication skill that plays a critical role in human learning and knowledge acquisition. English-listening challenges stem from a limited vocabulary and a lack of comprehension of the phonetic links among words in sentences. The utilisation of mobile-assisted language learning (MALL) facilitates accessibility, flexibility and adaptability to accommodate the diverse learning preferences of individuals (Kumar & Pande, 2023). With effective listening and comprehension, conversations flow smoothly, and mistakes are less likely to occur. Good

listening skills contribute to intellectual development by training individuals to listen effectively and apply their cognitive abilities in response to communication, which leads to success in life. According to Doff and Oxford (1993, p. 205), listening is the most important language skill and plays a vital role in everyday communication; it occupies approximately 45% of our time, followed by speaking (30%), reading (16%) and writing (9%).

To achieve clear comprehension and effective communication of the speaker's objectives, students need to cultivate their listening skills throughout the process of acquiring a foreign language. Hence, proficient English-listening skills are crucial for effective communication, learning and overall improvement among those learning the English language. For Richard and Burns (2012, p. 20), this creates numerous difficulties. One of the major challenges encountered by individuals who are not native speakers of a language is the process of getting used to the rhythmic patterns found in the interlocutor's speech. The rapid pace of speech, along with the usage of common accents that resemble native-like pronunciation, can impede the understanding of listeners. Moreover, research by Vandergrift (2004) showed that participants tended to overlook words that they had previously heard when anticipating the forthcoming phrase. This phenomenon created a challenge in terms of establishing connections between previously heard words and subsequent sentences. According to Vandergrift and Goh (2012), listeners might put too much emphasis on understanding each word and neglect to take the larger context into account, which could result in misinterpretations of the speech's intended message. Richards (1984) found that individuals who lack an understanding of linguistic components, phoneme connections and sentence structure may find it difficult to interpret the entire meaning of a message, which leads to less fluent communication.

Numerous researchers have investigated the challenges that foreign-language learners have with their English-listening abilities. For instance, Supattit (2019) examined the listening difficulties of second-grade elementary school students and discovered that the most significant issues were listening to the speaker's dialect and listening to final sounds. Other difficulties included listening to initial consonants, vowels and consonants not present in the mother tongue; stress patterns in words; reduced forms in sentences; and high and low tones in declarative and interrogative sentences using *wh*-questions. Zhang (2012) investigated the listening problems of students learning English as a second language and found that they had trouble comprehending new vocabulary, idioms, slang, abbreviated words and the accents of different speakers, which led to anxiety in communication. Similarly, Alshamsi et al. (2020) discovered that learners possessed limited vocabulary knowledge, which caused them to cease listening when they encountered unfamiliar words and idioms. The lack of knowledge regarding the phonetic relationships among words in a sentence and the interpretation of meaning and context is also a major cause of English-listening difficulties, resulting in less fluent communication for listeners and speakers.

The evidence above shows the persistence of listening challenges linked to English competence, skills and attitudes among EFL learners. Therefore, numerous scholars have applied innovative teaching techniques, learning strategies and instruments, including technology development, to assist language students in acquiring language skills (Hasan & Islam, 2020). The application of technology can enhance the level of engagement and enjoyment experienced during

the learning process. It also has the potential to promote students' learning autonomy. Undoubtedly, technology plays a significant role in eliminating temporal and spatial barriers to education. The revolution in education began with clay tablets and scrolls in the ancient world. Later on, books were widely used. At the end of the 20th century, flexible access to language-learning resources was considerably aided by personal computers, portable media players and web-based applications. Due to the rapid progression in portable innovations and mobile technology, the popularity of mobile phones has expanded dramatically, leading to the widespread adoption of mobile gadgets by almost every age group, especially the youth. One of the consequences of this trend is the use of mobile phones in teaching-learning processes. The emergence of MALL occurred after the rise of portable-computer devices. MALL is recognised as an innovative feature in the area of ESL instruction and acquisition (Hasan & Islam, 2020). It can be classified as a subset of mobile learning and computer-assisted language learning (CALL). There is a growing belief that mobile devices offer a more advantageous language-learning environment. The utilisation of mobile technology distinguishes MALL from CALL. The concept of MALL is closely associated with facilitating the accessibility of information, offering flexibility in terms of time and location, swiftly adjusting to individual learning preferences, fostering learner motivation, accommodating different learning environments and facilitating language practice during everyday tasks. Kamasak et al. (2020) discussed how MALL boosted the motivation of the students in their research by integrating audiovisual aids and games. These students could install many educational applications to enhance their language proficiency, analytical skills, passion, intellectualism and creativity. The use of technology in language learning leads to an excellent learning experience in active English-language learning both inside and outside the classroom (Çakmak, 2019). To summarise, MALL refers to the use of mobile devices, such as smartphones and tablets, as tools to support language learning and practice. MALL employs mobile applications, language-learning software, online resources and communication platforms to enhance language skills, including listening, speaking, reading and writing. Through these mobile tools, students can access language lessons, exercises and interactive content, and they can communicate with others in the target language, which makes language learning more convenient, flexible and accessible. MALL aims to provide students with a personalised and engaging learning experience, enabling them to practise and improve their language skills anytime and anywhere.

To promote the sustainable development of English-listening skills among EFL learners, the researcher investigated the challenges and listening strategies of EFL accounting students. They also explored the use of mobile devices as innovative technological resources in English teaching and learning, based on the current trend of technology-enhanced language learning. Kamasak et al. (2020) stated that MALL can be employed by EFL students as a tool to enhance their listening abilities. In the present study, the researcher assigned listening mobile applications with specific tasks aimed at enhancing students' listening abilities. The apps were downloaded by the participants through mobile devices and tablets, which enabled them to enhance their listening abilities when and where they wanted. This was also of significant benefit to accounting students looking to improve their listening skills in preparation for the Test of English for International Communication. This test assesses general English-language skills, including listening and reading comprehension. Exploring English-listening challenges and strategies among learners produced valuable results that can help improve English-language teaching

and develop students' listening skills. This can be achieved through mobile language-learning technologies. The three research objectives of this study were as follows:

1. To explore English-listening challenges and strategies of both high- and low-proficiency accounting undergraduates.
2. To compare listening challenges and listening strategies between high- and low-proficiency learners.
3. To investigate the effect of MALL on the development of EFL listening skills.

## **Theoretical background**

### **1. The importance of English-listening skills in ESL and EFL contexts**

Bacon (1989, p. 237) emphasised "the significance of listening in learning English as a second or foreign language." Listening is a crucial skill that language learners must master to respond or communicate effectively. It plays a vital role in English-language learning, enabling students to understand information and respond appropriately. Moreover, efficient English-listening skills provide access to global information, new perspectives and opportunities for communication in various situations. Effective listening is fundamental to enhancing other language skills, such as speaking, reading and writing.

### **2. English-listening challenges**

Bloomfield et al. (2010) classified listening challenges into the following four categories:

I. Listening challenges related to the listening text. Promhiran (2008) identified complex grammatical structures, unfamiliar vocabulary, idioms, phrasal verbs and accents as sources of difficulties in English-listening texts. Some listening passages may contain a large number of details, which can make them hard to understand. In certain circumstances, authentic-listening materials may simulate real-world situations, making it difficult to sequence or order speech.

II. Listening challenges related to the speaker. Listening to native English speakers may be difficult due to their natural, rapid speech. Variations in pronunciation, stress patterns, and assimilating consonants and vowels may challenge comprehension. Differences in dialects and accents could also lead to listening problems in various contexts, such as telephone conversations or public announcements.

III. Listening challenges related to the listener. Students may encounter difficulties in remembering longer English texts or experience fatigue when engaging in English-listening activities. Some listeners may hear the message but fail to respond correctly, which results in comprehension problems.

IV. Listening challenges related to the physical environment. Background noise, poor-quality listening devices and visual assistance may all obstruct efficient listening in an English classroom.

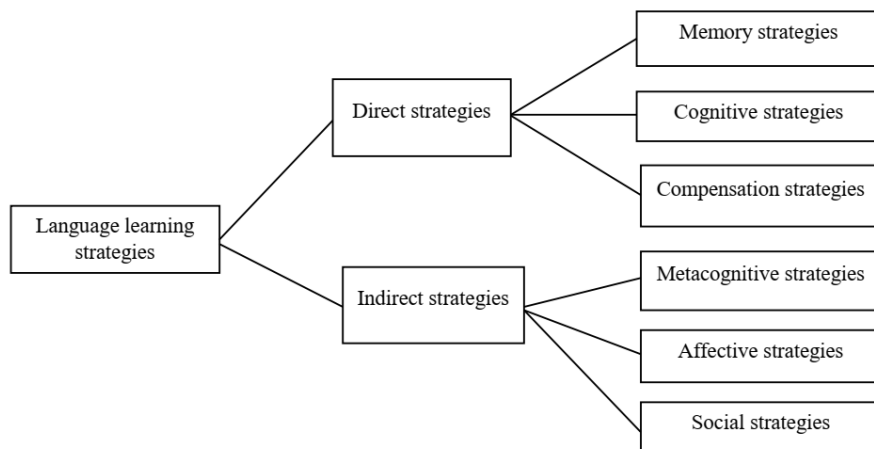
### 3. Listening for understanding EFL

Rost (2002, p. 4) described “listening for comprehension of English as a process that English as a second or foreign language learners must engage in.” In listening comprehension, one must choose and understand the information they hear and reply to the speaker quickly. To effectively listen, one must be able to distinguish between appropriate and inappropriate language use, intonation, emphasis and noise. Listening proficiency allows students to comprehend grammar explanations, follow English instructions and use listening as a tool for retrieving information and seeking knowledge. Thus, listening-comprehension abilities are essential for EFL learners wishing to communicate in a variety of circumstances.

### 4. Listening strategies

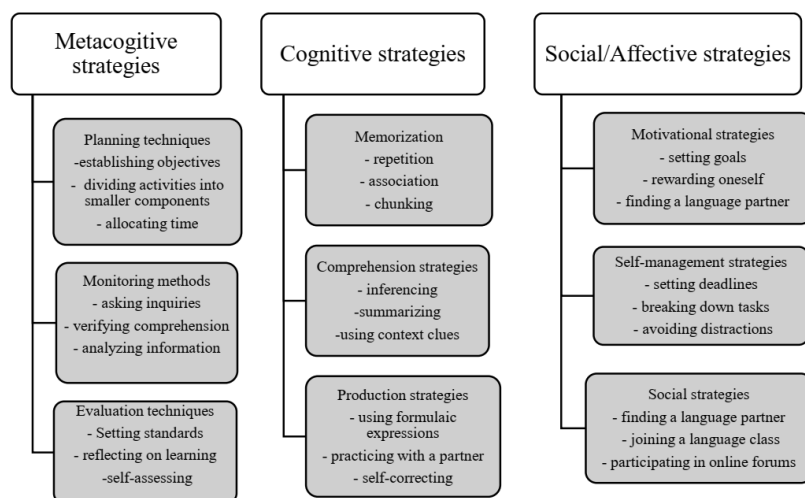
According to Rivers (1983, pp. 80–83), language students deploy language-learning strategies—that is, deliberate actions and behaviours—to improve their abilities to acquire, store, recall and use knowledge. Vandergrift (1999) showed that appropriate language-learning strategies are regarded as conducive to achieving one’s objectives for foreign-language learning. Furthermore, many studies have proven that the use of language-learning techniques is important in enhancing students’ performances throughout the educational journey as well as in facilitating a more proficient acquisition of the desired language (e.g., Oxford, 2016). Based on Oxford’s (1990) taxonomy, language-learning strategies may be classified into two main types—direct and indirect. Six separate categories can be created from these two types. The direct one contains memory, cognitive and compensation strategies, while the indirect one comprises metacognitive, affective and social strategies. The researcher has summarised a set of listening strategies that are divided into the following three categories: cognitive strategies, metacognitive strategies and socio-affective strategies. This has been done by merging the above-mentioned listening strategies with the unique features of the listening-comprehension process, as illustrated in the figure below.

Oxford's taxonomy of language learning strategies



**Figure 1** Oxford’s (1990) taxonomy of language-learning strategies

O'Malley and Chamot (1990) divided language-acquisition strategies into three primary types: metacognitive, cognitive, and affective and social strategies. The first type refers to the cognitive processes employed by students to effectively organise, monitor and assess their own learning experiences. These strategies help students to develop a greater understanding of their learning processes and enable them to make better choices regarding their educational approaches. Several metacognitive strategies contain planning techniques, such as establishing objectives, dividing activities into smaller components and allocating time accordingly. Monitoring methods include many techniques, such as asking questions, verifying comprehension and analysing information. Setting standards, reflecting on learning and self-assessing are all examples of evaluation techniques. Cognitive strategies refer to the techniques used by students to acquire and process new languages. They include memorisation strategies (e.g., repetition, association and chunking), comprehension strategies (e.g., inferencing, summarising and using context clues) and production strategies (e.g., using formulaic expressions, practising with a partner and self-correcting). Affective and social strategies entail the techniques employed by students to handle their emotions and enhance their motivation. They comprise motivational strategies (e.g., setting goals, rewarding oneself and finding a language partner), self-management strategies (e.g., setting deadlines, breaking down tasks and avoiding distractions) and social strategies (e.g., finding a language partner, joining a language class and participating in online forums). O'Malley and Chamot's (1990) framework is useful for understanding the various approaches that language learners take to acquire new languages. The present study was based on this framework, which has been extensively used in academic work and the creation of language-learning materials, as shown in the figure below.



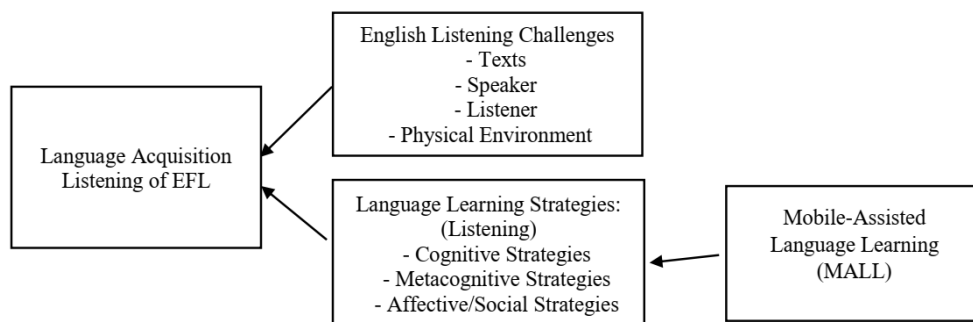
**Figure 2** O'Malley and Chamot's (1990) classification of language-learning strategies

## 5. MALL

Technological progress is accelerating, and smart mobile devices have led to the rise of MALL, a new language-acquisition approach. MALL distinguishes itself from CALL by using mobile technology. According to Dudeney and Hockly (2012), the integration of technology into ESL learning has created opportunities for teachers and students to become globally connected.



Through MALL, ESL students can engage in a variety of educational activities outside the classroom. They can utilise several educational applications to boost their language development, analytical abilities, passion, intelligence and creativity. Godwin-Jones (2015) has asserted that mobile devices have become a trend in technology-enhanced language learning to support learning and performance. Furthermore, MALL is controllable across different situations and ensures continuity of language practice while individuals engage in everyday activities (Çakmak, 2019). The use of MALL significantly facilitates access to information as it offers flexibility in terms of time and location. It can be easily adapted to learners' habits, thereby enhancing their motivation (Kamasak et al., 2020). Garzón et al. (2023) defined MALL as a new dimension of ESL language instruction and learning. It is a subset of mobile and CALL learning. İpek et al. (2023) noted that the use and rapid advancement of technology have recently resulted in several innovative AI programmes. According to Papadakis (2023), the use of technology in an educational setting creates an adaptive learning system that offers personalised instruction in mathematics and chemistry, thus enhancing students' learning experiences. Due to its high accessibility, mobile learning can be effectively employed beyond traditional classrooms; therefore, it has become an effective strategy for facilitating ESL instruction.



**Figure 3** Theoretical framework

## METHODOLOGY

The present study utilised a quasi-experimental design. Its goal was to explore listening challenges and strategies among high- and low-proficiency EFL accounting undergraduates in order to gain a thorough understanding of the factors influencing listening comprehension in different proficiency groups. This understanding facilitated targeted improvements in teaching practices and support mechanisms for diverse learners in the relevant academic setting. Comparing listening challenges and strategies in high- and low-proficiency learners helped to grasp the different obstacles faced by the two groups. This assisted educators in tailoring their teaching methods and materials to the needs of diverse learners. It also allowed for the development of targeted interventions, resources and pedagogical approaches that catered to the requirements of students at different proficiency levels, thereby enhancing their overall learning outcomes. The listening strategies used by high-proficiency students offered valuable insights into effective listening approaches. These insights could be shared and applied to aid low-proficiency students in improving their listening skills. Comparing strategies highlighted the diverse approaches adopted by the two groups of students. The mobile devices used in

this study were convenient for all the participants, who could download the apps and practise listening at any time. Thus, MALL could be a motivational tool for empowering EFL students' language competencies and cultivating their listening abilities with advanced technology in educational settings or everyday life. The benefits of mobile apps could encourage learners to practise self-study outside the classroom. Mobile learning also has the potential to empower students by enabling them to assume greater control over their education. Therefore, it can motivate pupils to engage in extended learning and enhance their educational achievements.

## 1. Participants

The study's population comprised 84 fourth-year accounting students undertaking the course "English Listening and Speaking for Business Communication". To investigate proficiency levels, participants were categorized into high- and low-proficiency groups. This categorization was determined using Kelley's (1939) 27% percentile technique. This method helped to understand how much difference there was between students in each group. To assess English listening proficiency, a listening-comprehension test adapted from Wisniewska (2019) was administered. Scores from this test were then ranked, and the highest and lowest 27% scorers were selected, following Kelley's methodology. This percentile selection facilitated the maximization of differences in scores across a normal distribution while ensuring a sufficiently large sample size for analysis, as recommended by Wiersma and Jurs (1990, p. 145). Consequently, 23 students were chosen for each proficiency group, making a total of 46 participants for the study.

## 2. Research instruments

A listening-comprehension test with a multiple-choice format was used. It contained 30 items asking about business communication. The items dealt with aspects such as talking about one's job and the background of their company, making small talk, and giving product and service presentations. Both a pre-test and a post-test were conducted. Reliability was assessed using a test-retest approach, and the score was 0.88. The validation of the test was conducted by a panel of three experienced English instructors who had a minimum of five years of teaching experience in the field of English listening and speaking for business. The test's validity score was 0.90.

The questionnaire consisted of the following three parts: the participants' backgrounds, their listening challenges and their listening strategies. The questionnaire was based on a review of the literature on listening difficulties (Byram, 2004; Underwood, 1989; Wilson, 2008). A scale with five anchors was used to assess English-listening difficulties; the anchors were *never*, *sometimes*, *usually*, *often* and *always*. The part on listening strategies was based on O'Malley and Chamot (1990), and it included the following five anchors: *never used*, *occasionally used*, *normally used*, *often used* and *always used*. Three experts reviewed the questionnaire to check the accuracy of the evaluation, the validity of the content and the language used. They also calculated the item-objective congruence (IOC) index by identifying the criterion for consideration. A score of +1 indicated certainty, while 0 and -1 signalled inconsistency. The validity score of the questionnaire was 0.96. The questionnaire was used in a pilot test with 30 participants at the Faculty of Business Administration after its IOC was verified. The researcher used Cronbach's



alpha ( $\alpha$ ) to ensure the reliability of the 30 pilot questionnaires, and the result was 0.98, which indicates a high degree of internal consistency. Hence, the questionnaire employed in this study was both valid and reliable.

Informal interviews were conducted to supplement the findings of the questionnaires. Twelve participants volunteered for this part of the research. The conversations were audio-recorded.

The mobile applications used for students' listening practice were evaluated by three English teachers for their reliability and suitability. The following four criteria were considered: validity of content, appropriate language level, credible sources and accessibility. Four mobile apps offered business-English listening practice with exercises for a wide range of language levels; they drew on credible sources, and they were accessible on both the iOS and Android platforms. The MALL activity plan is presented below.

**Table 1**  
**MALL activity plan**

Week	App name	Descriptions	Topics for five days
Week 1	BBC Learning English	Offers business-related listening materials	<ul style="list-style-type: none"> <li>• Being a social entrepreneur</li> <li>• Presenting new products</li> <li>• Taking a telephone message</li> <li>• Conveying your ideas to others</li> <li>• Language for interviews</li> <li>• Students' interests</li> </ul>
Week 2	VoiceTube	Provides business-related videos with interactive subtitles and exercises	<ul style="list-style-type: none"> <li>• Meeting someone for the first time</li> <li>• The world's biggest trial of a four-day working week</li> <li>• How to get rich</li> <li>• Common phrases for interviews</li> <li>• Students' interests</li> </ul>
Week 3	Business English Pods	Providing listening exercises and dialogues focused on various business-related scenarios and vocabulary	<ul style="list-style-type: none"> <li>• Meeting new people</li> <li>• Scheduling and prioritising</li> <li>• Adapting your communication style</li> <li>• Discussing online marketing</li> <li>• Telephoning</li> <li>• Students' interests</li> </ul>
Week 4	Technology, Entertainment and Design (TED) Talks	Features TED Talks on business and leadership topics, with subtitles	<ul style="list-style-type: none"> <li>• How language can make you feel and experience things differently</li> <li>• The magic of a creative career</li> <li>• Women in business</li> <li>• Global business next door</li> <li>• AI empowers business</li> <li>• Students' interests</li> </ul>

The questionnaire data was analysed with the Statistic Program of Social Sciences (SPSS) software. The researcher determined the measurements and meaning of the scores with the following formula (Kaewniyom, 2018):

$$\text{Range} = \frac{\text{Max}-\text{Min}}{\text{Range}} = \frac{5-1}{5} = 0.8$$

Level	Scores	Meaning
1	4.21–5.00	Highest
2	3.41–4.20	High
3	2.61–3.40	Medium
4	1.81–2.60	Low
5	1.00–1.80	Lowest

### 3. Data collection

This study involved the following steps:

1. To create the two sample groups (high and low proficiency), the 84 participants took the pre-test. Based on Kelley's (1939) 27% percentile technique, each group consisted of 23 students.
2. After explaining the study's objectives and data-collection process to the participants, the researcher asked them to complete the online questionnaire by scanning a QR code.
3. Following the completion of the questionnaire, the interviews were conducted.
4. The 46 students were assigned mobile apps according to the activity plan.
5. After completing the four-week MALL plan, the two groups were retested.
6. Twelve volunteers from the two groups were interviewed about the mobile apps used for listening practice.

### 4. Data analysis

The analysis included the calculation of means, standard deviations, and percentages, as well as t-tests for determining the means of the participants' listening challenges and strategies. Furthermore, t-tests were used to compare the means of the listening challenges and strategies in the two groups as well as the effectiveness of MALL.

### 5. Ethical issues

The researcher explained the objectives and data-collection process to the participants in detail in order to ensure their understanding and willingness to participate. Before gathering the data, the students were asked for their permission and were encouraged to respond to the survey and the interview questions based on their sincere opinions, which would not impact their grades. The research process was conducted in a step-by-step manner during regular class time to minimise disruption to other subjects. This study was reviewed and approved on April 12, 2023, by the Research Ethics Committee of Rajamangala University of Technology Lanna (ID number RUMTL-IRB 032/2023).

## RESULTS

The objectives of this study were to 1) examine the listening challenges encountered by EFL accounting undergraduates with varying levels of proficiency, 2) compare the listening challenges and strategies of high- and low-proficiency learners and 3) assess the effectiveness of MALL with language-learning mobile applications. The four mobile apps (BBC Learning English, VoiceTube, Business English Pods, and TED Talks) offered business-English listening practice for a wide range of language levels; they used credible sources, and they were accessible on both the iOS and Android platforms. This allowed them to enhance the development of EFL-listening skills. The study's sample consisted of 46 fourth-year accounting students attending the course English Listening and Speaking for Business Communication. The participants were divided into two groups (high and low proficiency), each consisting of 23 students.

**Table 2**  
**Demographic data**

Demographic characteristics	Number of participants	Percentage
• Studied English for 10–15 years	7	15.22
• Studied English for more than 15 years	39	84.78
• Used to studying in a bilingual programme	23	50
• Never studied in a bilingual programme	23	50
• Lived abroad	0	0
• Never lived abroad	46	100
• Always communicates in English with foreign friends	6	13.04
• Seldom communicates in English with foreign friends	40	86.96

The table above breaks down the participants' characteristics based on their language-learning experiences, bilingual educational background, living situations and communication patterns with foreign friends. Most of the respondents had been studying English for more than 15 years (84.78%), and the rest had been studying it for 10–15 years (15.22%). Half of the sample (50%) studied in a bilingual programme, while the other half did not study in a bilingual programme. None of the participants (100%) had ever lived in an English-speaking country. Most respondents (86.96%) did not have any foreign friends, whereas some (13.04%) did, and they practised English with them.

**Table 3**

**The mean scores and standard deviation of the English-listening challenges in the two sample groups based on Bloomfield et al. (2010)**

Listening challenges	High-proficiency learners		Meaning	Low-proficiency learners		
	M	SD		M	SD	Meaning
Listening challenges related to the listening text	1.99	0.62	low	3.83	1.31	high
Listening challenges related to the speaker	1.94	0.82	low	3.08	0.93	medium
Listening challenges related to the listener	1.88	0.77	low	2.71	0.75	medium
Listening challenges related to the physical environment	2.33	1.21	low	2.51	1.26	low
Average scores	2.03	0.86	low	3.03	1.06	medium

The first objective of this study was to explore listening challenges among both high- and low-proficiency learners. Table 3 shows that for high-proficiency students, the challenges related to the physical environment had the highest mean (2.33), followed by listening text (1.99), speaker (1.94) and listener (1.88). For the low-proficiency learners, the challenges related to the listening text had the highest mean (3.83), followed by the speaker (3.08), the listener (2.71) and the physical environment (2.51).

The results highlighted the different listening challenges faced by high- and low-proficiency students. The former encountered lower difficulties across the four aspects (listening text, speaker, listener and physical environment) compared to the latter; however, they did face challenges related to the physical environment, which is an external factor. Low-proficiency students experienced higher difficulties when trying to understand listening texts and speakers, which indicated a need to improve language competence.

**Table 4**

**The mean scores and standard deviation of the listening strategies in the two sample groups based on O'Malley and Chamot's (1990)**

Listening strategies	High-proficiency learners			Low-proficiency learners		
	M	SD	Level	M	SD	Level
Metacognitive	3.31	1.41	medium	2.60	1.06	low
Cognitive	3.29	1.29	medium	2.93	0.86	medium
Affective/Social	2.80	1.40	medium	2.31	0.88	low
Overall strategic inventory of language learning	3.13	1.37	medium	2.61	0.93	medium

Table 4 shows the mean scores of the English-listening strategies utilised by high- and low-proficiency students. The overall scores of high-proficiency learners (3.13) and low-proficiency learners (2.61) stayed at the medium level. The scores of the listening strategies used by high-proficiency students were 3.31 (metacognitive), 3.29 (cognitive) and 2.8 (affective/social). For the low-proficiency learners, the scores were 2.93 (cognitive), 2.60 (metacognitive) and 2.31 (affective/social).

The analysis revealed that high-proficiency students had a slightly higher usage of listening strategies (medium level), primarily regarding the metacognitive and cognitive approaches, compared to low-proficiency students, who exhibited medium to low levels of utilisation. The overall strategic inventory of language learning indicated that both high- and low-proficiency learners were employing language-learning strategies to a moderate extent. Both high- and low-proficiency students employed listening strategies at a moderate level, with variations in the emphasis on the specific strategy categories.

**Table 5**  
**Comparison of the means of the listening challenges and strategies in the two sample groups**

Learners	Listening challenges						Listening strategies					
	n	M	SD	df	t	p	n	M	SD	df	t	p
High-proficiency learners	23	2.03	0.86	44	2.47	0.012	23	3.14	1.36	44	1.43	0.086
Low- proficiency learners	23	2.66	1.06				23	2.68	0.93			

$n = 46, p < 0.05$

The answer to the second research question was obtained by calculating the means and SD values of the listening challenges and strategies and by conducting independent t-tests. Comparing the means of the listening challenges revealed a statistically significant difference between the high-proficiency learners ( $M = 2.03$ ,  $SD = 0.86$ ) and the low-proficiency ones ( $M = 2.66$ ,  $SD = 1.06$ ),  $t = 2.47$ ,  $p = 0.012$ . In other words, the high-proficiency students encountering challenges during listening were different from the low-proficiency ones. Comparing the means of the listening strategies demonstrated no statistically significant difference between the high-proficiency learners ( $M = 3.14$ ,  $SD = 1.36$ ) and the low-proficiency ones ( $M = 2.68$ ,  $SD = 0.93$ ),  $t = 1.43$ ,  $p = 0.086$ . In other words, the high-proficiency students using strategies during listening were not different from the low-proficiency ones.

**Table 6**  
**Pre-test and post-test scores**

Learners	Pre-test			Post-test					
	n	M	SD	n	M	SD	df	t	p
High-proficiency learners	23	20.75	2.11	23	25.98	3.01	44	2.95	0.01
Low-proficiency learners	23	11.65	1.86	23	16.25	5.06	44	4.59	0.04

$n = 46, p > 0.05$

Table 6 shows the results of the paired-sample *t* tests. For the high-proficiency learners, the pre-test mean score was 20.75 (SD = 2.11), while the post-test mean was 24.98 (SD = 3.01), with a *p-value* of 0.01. This indicates a significant improvement in listening abilities. For the low-proficiency students, the pre-test mean was 9.65 (SD = 1.86), while the post-test mean was 15.25 (SD = 5.06), with a *p-value* of 0.04. This also signals a considerable improvement in listening skills.

### **Interview results**

The findings of the informal interviews revealed that most of the participants believed MALL could enhance their ability to effectively comprehend and interpret auditory information. This was because the mobile apps integrated multimedia elements (e.g., sounds, videos and images) that enhanced their understanding and retention of linguistic content. The students also felt that MALL was flexible and convenient as it had no temporal and spatial limitations. This allowed them to practise listening and engage with content whenever they had a spare moment—during their daily commute, while waiting in line, or at home after class. The apps' interactive features, such as quizzes, games and multimedia elements, created an enjoyable and immersive learning environment that made the educational process less monotonous. However, some participants had difficulties accessing the apps due to the need for a stable internet connection. In areas with poor connectivity or limited access to wi-fi, they experienced interruptions in their learning sessions.

### **DISCUSSION**

The present study investigated the listening challenges and strategies of high- and low-proficiency English learners. The results show that the listening challenges and strategies as well as the listening-skill improvements of the high- and low-proficiency students differed somewhat. MALL was perceived positively as it offered several advantages, though it faced the problem of internet connectivity. This discussion section further examines and contextualises the findings; it also presents the study's implications for language education and the use of technology for improved language-learning outcomes.

The high-proficiency students experienced listening challenges at a low level, while the low-proficiency learners faced obstacles at several levels (high, medium and low). The two groups encountered different listening difficulties. These findings suggest that high-proficiency students might have a stronger grasp of listening strategies, which allows them to overcome obstacles more effectively. In contrast, students with lower levels of competency might have trouble with both understanding the content and using efficient listening techniques. These results echo those of earlier studies. Kaewsomboon and Anderson (2017) investigated the listening challenges of low-proficiency EFL learners by comparing the viewpoints of both teachers and students. They found that such learners reported many listening difficulties, including understanding unfamiliar words and expressions, following the speaker's thoughts, keeping up with the speaker's pace, identifying the main points of a lecture or conversation and understanding the speaker's purpose. Promhiran (2008) examined the listening challenges of ESL students and found that they had trouble comprehending new vocabulary, idioms, slang and abbreviated words.



The present study's interviews revealed that the participants usually ignored previously heard words when preparing to listen to the next sentence, which made it difficult for them to relate previously heard words to other sentences. Vandergrift (2004) explained that some listeners may be too focused on hearing every word and may thus not pay enough attention to the context, which leads to confusion about the overall meaning of the text. An interesting result of the present study is that the worst listening challenges for high-proficiency students were those related to the physical environment—noise and low-quality equipment. One may argue that these students have developed a more acute sense of awareness when it comes to listening nuances. As a result, they might be more attuned to the environmental factors that can interfere with their listening, such as background noise and poor acoustics. It is likely that high-proficiency learners have been exposed to a broader range of listening contexts, including environments with varying noise levels. Consequently, they might be more conscious of the impact that these environments can have on their ability to understand and process spoken language. Furthermore, these learners might have higher expectations or standards for their listening conditions, and they might be more sensitive to any external factors that disrupt their listening process. Therefore, for this group of participants, the physical environment emerged as the most challenging aspect when engaging in listening activities. Yang et al. (2017) investigated the effects of low-quality equipment on listening comprehension among EFL students and found that such equipment and noise had a significant negative impact on their listening.

In the present study, both the high- and low-proficiency learners utilised listening strategies at a medium level. However, the former tended to use more cognitive and metacognitive strategies compared to the latter. Xiaoli (2017) studied the listening strategies instructed by teachers and used by students and found that high-proficiency EFL learners employed a wider range of strategies than low-proficiency ones. Metacognitive strategies were frequently applied by high-proficiency students, which indicates that their self-regulation and self-monitoring were enhanced. They adjusted themselves consciously and managed their learning processes scientifically. Zarrabi (2016) also investigated the impact of metacognitive listening strategies on the listening comprehension of EFL students. She revealed that such strategies, including planning, monitoring and adjusting, played an important role in the listening comprehension of these students. Moreover, accounting students are supposed to have character traits that make them elaborate on issues and be accurate with calculations. The participants normally inspected and revised their accounting tasks before submitting them. Hence, highly proficient accounting students may apply these character traits to language-learning approaches. The above-mentioned finding about the utilisation of listening strategies shows that high-proficiency learners continued to use listening strategies more effectively than low-proficiency ones. At the same time, it can be assumed that foreign-language educators and teachers consider the development of students' autonomous learning as the ultimate objective of instruction. Specifically, the use of metacognitive strategies by the participants improved their classroom performance and motivated them to better understand the target language (Oxford, 2016). Even though the low-proficiency learners may not have been aware of the different listening strategies they could use, or they may not have been able to use them effectively, the fact that their highest mean score was related to cognitive strategies shows the connection between old and new knowledge. Using existing knowledge to comprehend and apply new words pursuing the inner connections in the linguistic input, and exercising judgement and reasoning helped

them overcome their listening difficulties. This also suggests that the low-proficiency students utilised prior knowledge and skills to facilitate listening comprehension. They were less aware of their listening-comprehension processes and relied on fewer cognitive strategies. Some low-proficiency learners only remembered the words and grammar taught in class, and they did not plan, monitor and evaluate their learning processes. These findings indicate that listening strategies had a significant impact on listening comprehension. Other studies have also suggested that listening-strategy instruction can be beneficial for both high- and low-proficiency students. For example, Zhang (2012) who found that EFL learners who received instruction in listening strategies improved their listening comprehension significantly more than those who did not receive this instruction. Moreover, Supattit (2019) also examined the impact of listening strategies on the listening comprehension of EFL students and showed that the experimental group, which received listening-strategy instruction, had significantly higher listening-comprehension scores than the control group. These results indicate that explicit instruction and practice in listening strategies can help low-proficiency learners enhance their language-learning outcomes. For high-proficiency students, encouraging reflection on their listening strategies and further development of metacognitive abilities could lead to improved listening comprehension and overall language proficiency. MALL was chosen to ameliorate the listening skills of both high- and low-proficiency learners, as doing so can significantly benefit EFL students in various ways. MALL is accessible and convenient because mobile devices (e.g., smartphones) provide pupils with access to language-learning resources anytime and anywhere. This flexibility allows students to practise English whenever they want and accommodate education in their busy schedules. MALL also offers a wide range of learning materials, including language-learning apps, podcasts, interactive games, videos, e-books and online courses. These resources cater to different learning styles and preferences, which makes learning English more engaging and enjoyable. Students can practise listening to authentic English materials and engage in speaking exercises through voice recognition software, audiovisual materials, and interactive online platforms. Furthermore, many MALL platforms offer immediate feedback on exercises and assessments. Learners receive real-time corrections and suggestions, which allows them to rectify mistakes promptly and reinforce learning. It is believed that practice makes perfect, and MALL can be seen as a form of continual learning that supports education beyond formal settings. Thanks to this approach, students can supplement classroom instruction, review materials at their own pace and continue practising English outside the classroom.

The comparative results obtained from the post-test show that both high- and low-proficiency learners performed better after MALL. This may be because this approach offered temporal and spatial flexibility. The students could engage with the learning materials using their mobile devices whenever and wherever they preferred. This convenience led to increased practice and exposure, which resulted in enhanced language skills. According to Suwantarathip and Orawiatnakul (2015), MALL can be effective for teaching EFL learners' vocabulary and grammar, which are essential for listening comprehension. Mobile apps and language-learning platforms often incorporate interactive and gamified elements, which makes the learning experience engaging and enjoyable. Hasan and Islam (2020) found that EFL students who used a MALL app to listen to and repeat English audio recordings significantly improved their listening-comprehension skills. In the present study, the participants could access language resources continuously, even after classroom hours; therefore, the constant support and learning opportunities might have contributed to sustained progress in both groups.

Overall, the findings show that the MALL approach enhanced the learning of both high- and low-proficiency students. The personalised, convenient, interactive, and self-paced nature of MALL probably contributed to this positive outcome. This study has provided a deeper understanding of how technology improved learning for language students with diverse needs. Its results concerning listening challenges and strategies as well as the effectiveness of MALL could be used to inform the design and development of a mobile application that offers tailored and effective listening practice to learners at all proficiency levels. In addition to having these specific features on mobile applications, the proposed application should be designed to be accessible and user-friendly for students of all ages and backgrounds. It could be made available on a variety of devices, such as smartphones, tablets, and computers.

The results of the present study lead to some practical recommendations. Low-proficiency learners facing challenges in language competence should practise listening to texts for better comprehension. They should be offered exercises and activities that concentrate on improving vocabulary, understanding context and identifying key points in spoken passages. These students should be provided with opportunities to be exposed to different speakers, accents and speech patterns. Listening to diverse speakers can help in adapting to different styles of speech, intonation and pronunciation. Moreover, specific language-development programmes and courses should be implemented to enhance their listening skills. These programmes could include interactive listening exercises, comprehension tasks and audio materials. The use of technological resources can offer diverse content and be adapted to individual learning paces. With regard to high-proficiency learners, though they encounter fewer difficulties overall, there might still be opportunities to improve adaptation to different physical environments. They should engage in activities or simulations that expose them to a variety of settings, which can ensure that they remain adaptable and focused even in less-than-ideal listening situations. They should also practise more advanced listening exercises that pose challenges related to complex contexts, idiomatic expressions and specialised vocabulary in order to refine their listening proficiency. Last but not least, interactive group activities should be introduced to both groups so that high-proficiency students can mentor and assist low-proficiency ones. This could reinforce both groups of students' skills and create a collaborative learning environment.

## CONCLUSION

This study employed a quasi-experimental design to investigate EFL-listening abilities in a group of accounting students. It examined the listening difficulties and strategies of high- and low-proficiency learners. The study also aimed to verify the degree to which MALL can help to improve students' skills. High-proficiency learners expertly used metacognitive and cognitive techniques, which aided them in dealing with challenges more effectively. Low-proficiency learners faced several difficulties at different levels, which highlighted their need for planned solutions. Existing studies support these results, which show the importance of metacognitive awareness and cognitive involvement for effective language processing.

MALL enhanced EFL-listening skills thanks to its convenience, responsiveness and motivating nature; however, a number of limitations should be considered in this regard. The reliance on

mobile devices and internet connectivity can pose major challenges. In areas with limited access to stable internet connections, the effectiveness of MALL might be lower. This limitation could hinder consistent access to learning materials and activities, thus impacting the overall learning experience. Moreover, some students might face difficulties in using MALL platforms due to unfamiliarity with the technology or limitations in device capabilities. This could impede their engagement with learning materials, leading to disparities in educational outcomes based on technological proficiency.

Future scholars are encouraged to explore the long-term effects of MALL on language acquisition and specialised techniques for low-proficiency learners. Also, studies that compare different ways of learning a language may demonstrate in which situations diverse listening strategies work best. A more in-depth examination of the integration of metacognitive training into MALL has the potential to revolutionise how language students improve their comprehension and self-regulation skills. In the end, recognising the cultural and verbal differences in how MALL is used will lead to more effective ways to help language learners boost their listening skills.

## THE AUTHOR

**Acharin Chitprarop** obtained her Master's degree in teaching English from the Faculty of Education at Chiang Mai University, Thailand. The focus of her thesis revolved around the use of task-based learning as a means to enhance proficiency in spoken and written English. Her research interests currently include English language teaching and English for specific purposes.

[acharinja@gmail.com](mailto:acharinja@gmail.com)

## REFERENCES

- Alshamsi, A., Al-Mekhlafi, A., Al-Busaidi, S., & Hilal, M. (2020). The effects of mobile learning on listening comprehension skills and attitudes of Omani EFL adult learners. *International Journal of Learning, Teaching and Educational Research*, 19(8), 16–39. <https://doi.org/10.26803/ijlter.19.8.2>
- Bacon, P. R. (1989). The listening strategies of successful language learners. *TESOL Quarterly*, 23(2), 237–257.
- Bloomfield, L., Bird, S., & White, P. (2010). Listening problems of EFL learners: A classification. *ELT Journal*, 64(4), 371–379.
- Byram, M. (2004). Assessing intercultural competence in language teaching. *Language Teaching*, 37(1), 11–31.
- Çakmak, F. (2019). Mobile learning and mobile-assisted language learning in focus. *Language and Technology*, 1(1), 30–48. <https://dergipark.org.tr/en/pub/lantec/issue/42816/517381>
- Doff, A., & Oxford, R. L. (1993). Language learning strategies: An overview. *Language Learning*, 43(2), 205–226.
- Dudeney, G., & Hockly, N. (2012). ICT in ELT: How did we get here and where are we going? *ELT Journal*, 66(4), 533–542.
- Garzón, J., Lampropoulos, G., & Burgos, D. (2023). Effects of mobile learning in English language learning: A meta-analysis and research synthesis. *Electronics*, 12(7), Article 1595. <https://doi.org/10.3390/electronics12071595>
- Godwin-Jones, R. (2015). Mobile-assisted language learning: Opportunities and challenges. *Language Learning & Technology*, 19(2), 1–15.

- Hasan, M., & Islam, A. (2020). The effectiveness of mobile assisted language learning (MALL) on ESL listening skills. *NOBEL Journal of Literature and Language Teaching*, 11(2), 188–202.
- İpek, Z. H., Gözü, A. İ. C., Papadakis, S., & Kallogiannakis, M. (2023). Educational applications of the ChatGPT AI system: A systematic review research. *Educational Process: International Journal*, 12(3), 26–55.
- Kaewniyom, P. (2018). *Marketing mix and social media factors affecting the purchasing decisions of Bag Indeed* [Master's thesis, Sripatham University].
- Kaewsomboon, P., & Anderson, N. (2017). The effects of multiple-pass listening on listening comprehension of EFL learners. *TESOL Quarterly*, 51(1), 154–179.
- Kamasak, R., Ozbilgin, M., Atay, D., & Kar, A. (2020). The effectiveness of mobile-assisted language learning (MALL): A review of the extant literature. *Handbook of research on determining the reliability of online assessment and distance learning*. IGI Global Publisher. <https://www.igi-global.com/chapter/the-effectiveness-of-mobile-assisted-language-learning-mall/266549>
- Kelley, T. I. (1939). The selection of upper and lower groups for the validation of test items. *Journal of Educational Psychology*, 30(1), 17–24.
- Kumar, D., & Pande, B. P. (2023). Influence and scope of mobile learning in higher education: A systematic literature review. *Advances in Mobile Learning Educational Research*, 3(2), 873–885. <https://doi.org/10.25082/AMLER.2023.02.014>
- O'Malley, J. M., & Chamot, A. U. (1990). *Learning strategies in second language acquisition*. Cambridge University Press.
- Oxford, R. L. (1990). *Language learning strategies: What every teacher should know*. Newbury House.
- Oxford, R. L. (2016). *Teaching and researching listening* (2nd ed.). Routledge.
- Papadakis, S. (2023). MOOCs 2012–2022: An overview. *Advances in Mobile Learning Educational Research*, 3(1), 682–693. <https://doi.org/10.25082/AMLER.2023.01.017>
- Promhiran, A. (2008). *A study of English listening comprehension problems of Thai teachers at Satit Kaset International Program* [Master's thesis, Thammasat University]. TU Digital Library. [https://digital.library.tu.ac.th/tu\\_dc/frontend/Info/item/dc:123723](https://digital.library.tu.ac.th/tu_dc/frontend/Info/item/dc:123723)
- Richards, J. C. (1984). The role of strategies in language learning. *TESOL Quarterly*, 18(2), 207–222.
- Richard, J. C., & Burns, A. (2012). *Cambridge guide to pedagogy and practice in second language teaching*. Cambridge University Press.
- Rivers, W. M. (1983). *Speaking in many tongues* (3rd ed.). Cambridge University Press.
- Rost, M. (2002). *Teaching and researching listening*. Longman.
- Supattit, P. (2019). The effects of listening strategy instruction on the listening comprehension of Thai EFL learners. *TESOL Quarterly*, 53(1), 161–185.
- Suwantharithip, S., & Orawiwanakul, W. (2015). The effects of mobile-assisted language learning (MALL) on vocabulary and grammar acquisition of EFL learners. *English Language Teaching*, 8(5), 1–10.
- Underwood, M. (1989). Cultural sensitivity: A review of the concept and its application to second language teaching. *Language Teaching*, 22(2), 121–132.
- Vandergrift, L. (1999). Facilitating second language listening comprehension: Acquiring successful strategies. *ELT Journal*, 53(3), 168–176.
- Vandergrift, L. (2004). Listening to learn or learning to listen. *Annual Review of Applied Linguistics*, 24(1), 3–25.
- Vandergrift, L., & Goh, C. (2012). The effects of instruction in listening strategies on the listening comprehension of EFL learners. *TESOL Quarterly*, 46(3), 593–623.
- Wiersma, W., & Jurs, S. G. (1990). *Educational measurement and testing* (2nd ed.). Allyn and Bacon.
- Wilson, J. (2008). Developing intercultural competence through language learning: A framework for teaching and assessment. *Language Teaching*, 41(1), 23–39.
- Wisniewska, I. (2019). *Skills for the TOEIC: Listening and reading*. Collins.



- Xiaoli, B. (2017). A study on listening strategies instructed by teachers and strategies used by students. *Canadian Center of Science and Education*, 7(2), 186–195.
- Yang, X., Jiang, M., & Zhao, Y. (2017). Effects of noise on English listening comprehension among Chinese college students with different learning styles. *Frontiers in Psychology*, 8, Article 1764. <https://doi.org/10.3389/fpsyg.2017.01764>
- Zarrabi, F. (2016). The impact of listening strategy training on the meta-cognitive listening strategies awareness of different learner types. *English Language Teaching*, 9(5), 154–165. <https://www.ccsenet.org/journal/index.php/elt/article/view/59069>
- Zhang, Y. (2012). The impact of listening strategy on listening comprehension. *Theory and Practice in Language Studies*, 2(3), 625–629.