

READING INSTRUCTION MODEL DEVELOPMENT USING INTERNATIONAL JOURNAL ARTICLES BASED ON ACCOUNTING AND FINANCE TOPICS, INTEGRATED WITH ENGLISH PRESENTATION FOR ACCOUNTING STUDENTS IN STATE POLYTECHNIC OF UJUNG PANDANG

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ABSTRACT

Reading ability (Reading to learn verses Learning to read) of accounting students is weak. The purpose of this applied research is to increase the ability of reading to learn of accounting students by developing an innovative instruction model of reading, using international journal articles based on accounting and financial topics integrated with English presentation. Research and Development method which consists of ten steps, applying five first steps for this first year step: 1. Assess needs to identify goal(s), 2. Conduct instructional analysis, and 3. Developing first model product 4. Testing and trying in field 5. Revising and for the perfect of the result of examining and testing. The research results analyzed quantitatively using arithmetic mean which post-test 1 was 23, 642 (mean), post-test 2 was 52, 214 and post-test 3 was 66,928. Syntax of the model are as follows: 1. Orientation phase with 8 strategies to domesticate academic text, 2. Activation phase with reading to learn purpose, 3. Presentation phase, 4. After Presentation phase, and 5. Evaluation phase. By applying these phases of this reading instruction model development, the reading ability of accounting students would be effectively increased. However, the suggestion of this research is that follow-up research in accounting class should be carried out on wider scale.

Key words: *reading ability to learn, accounting and finance topics, integrate, effective, presentation*

1. INTRODUCTION

The demands of life in a global era 4.0, having a reading ability is a compulsory to compete or at least being able to survive in global competition. Of reading ability, which is badly needed by students in increasing self-capacity and in positively taking a part in global society is reading to learn. Reading to learn ability covers reading the lines, reading between the lines, and reading beyond the lines [1]. Reading to learn ability is defined as ability to comprehend, apply, analysis and reflect various written text to develop self-capacity of individual students as an Indonesian nationality and world global citizenship and to be able to productively contribute as well as significant to global society [2].

Unfortunately, *reading to learn* ability in most higher educations in Indonesia is seen un-optimal. It seems that this condition is caused by mostly instructional designs made by teachers are not yet optimal [3][4][5][6]. This can be seen in four indicators as follows: Firstly, more and more higher education graduates are out of works because their skills do not match their stakeholders needs [7]. Secondly, Program for International Student Assessment (PISA) reported that Indonesian students' reading ability scores are ranked 72 out of 77 countries in 2018 with 70% of Indonesian students below the minimum reading ability [8]. Thirdly, tight labor competition is unavoidable in the era of free trade market in the Asean Economic Community (AEA) as it is now, where it turns out that Indonesian accountants still have weaknesses in terms of English language skills. As a result, accounting firms in the country are only filled with Filipinos [9]. Fourthly, the reading-specific TOEFL score obtained by students in the eighth/last semester of the D-4 study program majoring in accounting for three years: 2017, 2018, 2019 was an average of 24.66 out of 50 Reading question numbers [10]. This means that the ability of students majoring in accounting to answer Reading questions is below 50 percent. In other words, the Reading to learn ability of students majoring in accounting is relatively weak.

The four main indicators above indicate that the purpose of higher education [11] is to, among other things, "produce capable, competent, and competent graduates. . . to fulfill the national interest and increase the nation's competitiveness", has not materialized. Therefore, improving Reading ability through, among others, applied research on the development of instruction model is urgently needed.

Based on the above background, the main problems that will be studied in this applied research are: 1) How is the condition of reading to learn using international journal articles based on the topics of accounting and finance integration of English Presentation so far from the point of view of: a. goals and planning, b. learning

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materials, c. implementation of three stages: before, during, and evaluation of instruction? 2) The reading instruction model using international journal articles based on accounting and finance topics, which is an effective integration of English Presentation, which is developed to improve the reading ability of students majoring in accounting in terms of: a. objectives and planning, reading materials/topics, implementation in three stages: before, during learning and evaluation? 3) How is the effectiveness of the reading instruction model using international journal articles based on accounting and finance topics integrated with the English Presentation which was developed for the reading ability of students majoring in accounting?

Answering a series of research questions above, the preliminary study of this research has: 1) resulted in conclusions about the initial conditions of reading instruction such as: not using international journal articles based on accounting and finance topics and not integrated with English Presentation, from the point of view of goals and planning it seems inconsistent with objectives and planning, the material is not accounting and finance topics and is not presented, the implementation of three stages: before, during, and evaluation of instruction does not describe as a consistent model. Therefore, in the first year of this study: 2) Produced a reading instruction model using international journal articles based on accounting and finance topics integration with English Presentation which contributes to improving the reading ability of students majoring in accounting, viewed from the point of view of: objectives and planning, materials/topics, implementation of three stages: before, during, and evaluation of instruction, in the limited-scale trial phase. 3) Producing a conclusion in the form of the effectiveness of the reading to learn instruction model using international journal articles based on integrated accounting and finance topics English Presentation for students majoring in accounting at various higher education institution from the results of the development by comparing with conventional reading instruction models, at the operational and dissemination in the second year proposal.

Improving reading skills with instruction models through the use of international journal articles based on accounting and finance topics integration with English Presentation based on three grand combinations of learning theories. Firstly, Thorndike (in Joyce and Weil) with the law of readiness and willingness (the law of readiness) with a bond (bond) is ready to do, and the act gives satisfaction [12]. Vice versa, if you are not ready, it will cause dissatisfaction which results in disturbing or unhappy. With this learning theory, using international journal articles based on accounting and finance topics, students are positioned at a level of ability that is assumed to allow them access.

Secondly, Constructivist learning theory has the principle that students do not passively receive information and respond to external influences, as understood by adherents of previous learning theories. But actively construct new knowledge and understanding. Students actively connect new presentation materials with what they already know, such as initial stock, match their interests and according to their experiences with international journal articles based on accounting topics that they can access which they then present in Reading lessons.

Thirdly, Adherents of this constructivist learning theory are divided into two directions, namely the cognitive direction and the social direction. a. The adherents of the cognitive direction pioneered by [13] have the principle that the learning process occurs mainly in the minds of students (individual minds) and perceives the social context that occurs in the classroom as the provided background. In other words, cognitive constructivist sees that learning occurs because students construct their own knowledge and understanding even with the guidance and direction of more knowledgeable people such as lecturers and fellow students in a social context. b. On the other hand, social constructivists pioneered by [14] have the principle that learning and thinking are essentially social because they take place in a sustainable, dynamic and interactive way between lecturers and students and students with students on the basis of accounting and finance topics in the context of such as English Presentation in class rather than in individual minds. Through social interactions that occur in class, students' new understanding levels are constructed and reconstructed. As a result, the goal of improving students' reading skills would be achieved.

The Reading instruction Model using international journal articles based on Accounting and Finance topics is constructed by adopting the [15] model, involving four mutually influential components. The four components are presage, context, process and product. The product component (goal) which consists of student growth and student effects is first positioned to be targeted that is reading to learn.

Instruction Model Reading to learn using international journal articles based on Accounting and Finance Topics was developed which is fundamentally different from general topics and literary works integrated with English Presentation. Among other things, examples of international journal articles based on accounting and finance topics that are used, and which are chosen by students based on their respective interests are: [16]

“Mandatory disclosure and asymmetry in financial reporting” [17] “Fair Value for Biological Assets: An Empirical Approach”. [18] “The Association between human resource investment by audit firms and their audit quality”.

2. METHOD OF RESEARCH

This research and development was conducted for one semester. The research in the form of a field trial in the preliminary stage involved 35 accounting students in the seventh semester of the Ujung Pandang State Polytechnic as the research population. The ability of students in the class has the same level. Therefore, the stratified-cluster random sampling technique was used in the sample determination process. The subject matter used is consistent with the title, with five meetings each, each class starting with a pre-test and post-test using the same questions for all classes. Research and Development consists of ten steps. However, in the first year it uses five research steps and in the second year, this research continues at levels six to ten as shown in the following figure 1.

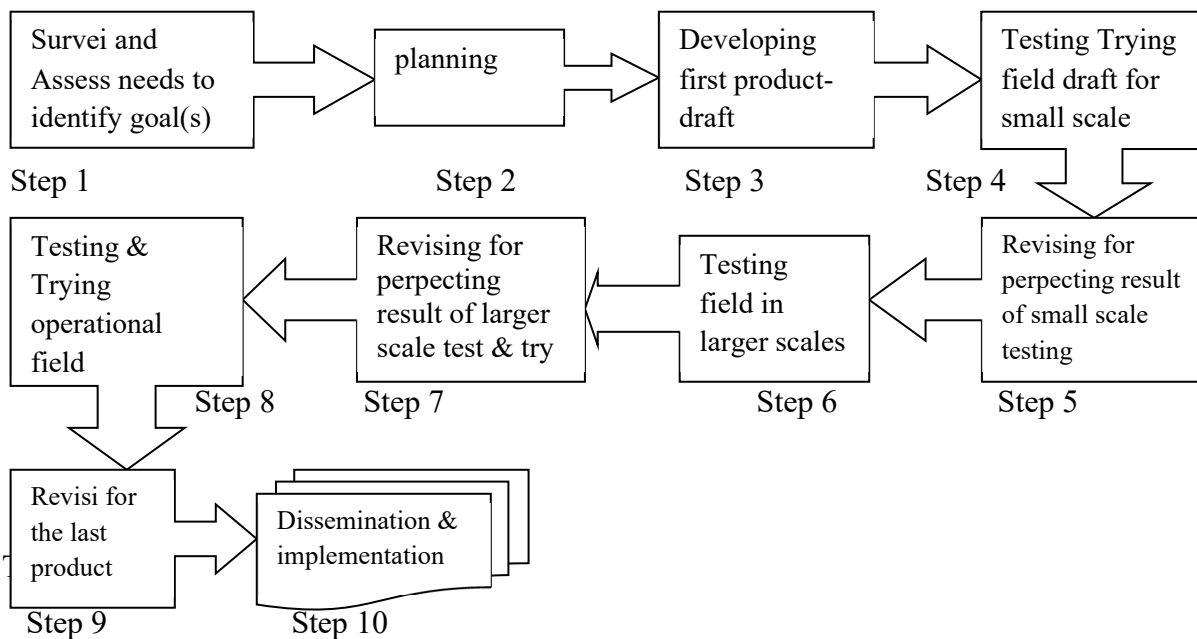


Figure 1: the Ten Steps of Research and Development (R&D) [19]

3. RESULT AND DISCUSSION

Referring to the first question as the basis for the study in this research and development, namely: How is reading instruction using international journal articles based on accounting and finance topics so far viewed from the point of view of a. goals and planning, b. learning materials, c. implementation of three stages: before, during, and instruction evaluation?, a document review regarding the conditions of instructional practices, participatory observations in class, student and lecturer interviews, questionnaires to students and lecturers has been circulated in the preliminary study, the results can be summarized as follows: instruction practices of reading to learn using international journal articles based on accounting and finance topics that has been ongoing so far is not effective and is not in line with the concepts, principles and instruction models of reading to learn as well as factors that have the potential to improve students' reading skills that have not been practiced from a specific learning perspective: a. Goals and planning, b. instructional materials, c. three-stage implementation; before, during, and instruction evaluation.

Based on the findings of the preliminary study above, a hypothetical model of reading instruction was developed, using international journal articles based on accounting and finance topics by applying the results of theoretical studies, concepts, strategies, principles, and syntax of the reading instruction model. The design of the hypothetical model was tested on a limited scale, in line with the steps of the R&D method above. The result is a learning model as can be seen in the following Figure 2.

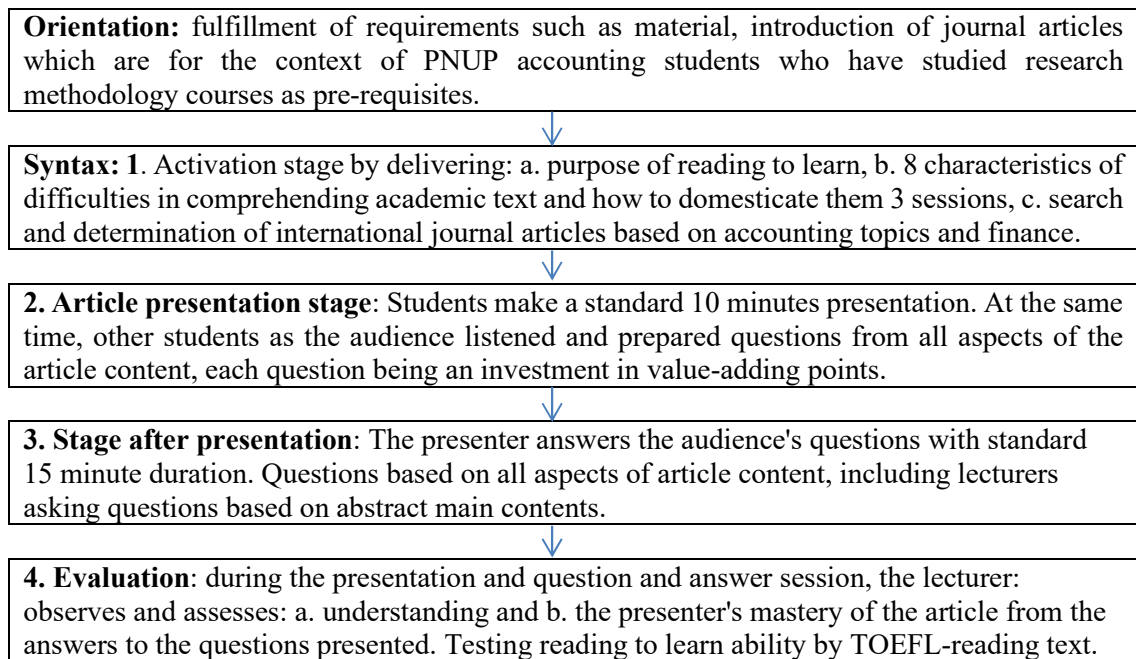


Figure 2: Syntax of the model development

The results of the three-round limited trial showed that the development of the reading instruction model using international journal articles based on accounting and finance topics that integrates with English Presentation in English courses has a significant effect on increasing the effective reading ability of accounting students. This significant increase in reading ability can be seen from the raw data from the three-round limited trial that has been processed where the acquisition value of posttest one, posttest second to posttest three has increased when compared to the previous posttest one, namely from 23, 642 posttest 1 to 52, 214 posttest 2, and 66,928 posttest 3. For more details, it can be seen in the following figure 3.

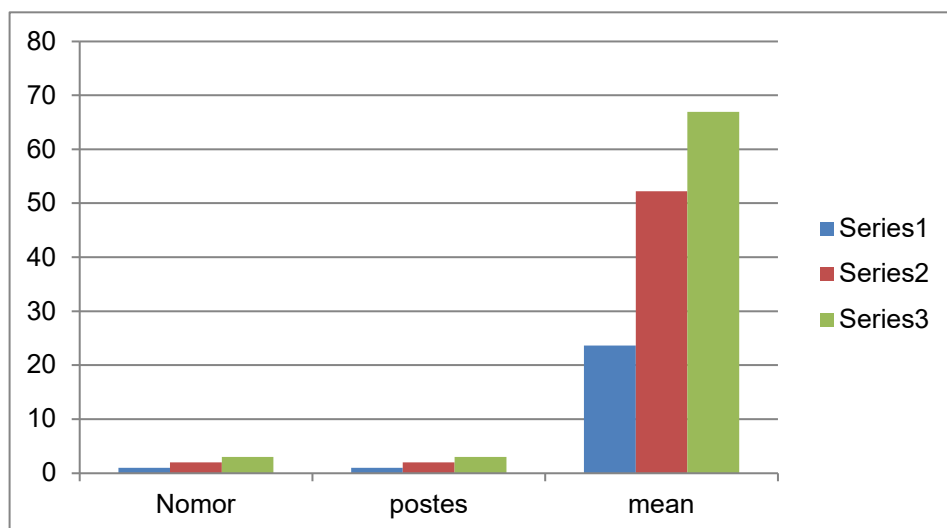


Figure 3: Achievement of the treatments.

The pedagogy of content-based language teaching such as journal articles based on accounting topics and finance integrated with English presentation has become an interrelated issue of various teaching results perspectives. Students learn by carrying out specific tasks or projects; for example, ‘doing science’ and not just reading about it [20]. Instructional approaches that integrate content and language are likely to be effective than approaches in which language is taught in isolation [21], Language Objectives should be systematically targeted

along with academic objectives in order to maximize language learning, of perspectives engagement, engagement seemed to occur when the teacher focused the content on challenging technical academic knowledge and helped students explore this content [22].

4. CONCLUSION

The weak reading-to-learn skills of accounting students can be improved through the development of learning models using international journal articles based on accounting and finance topics. The five-stage research and development method using arithmetic mean in calculating the results shows the acquisition value of posttest one, posttest second to posttest three has increased when compared to the previous posttest one, namely from 23, 642 posttest 1 to 52, 214 posttest 2, and 66,928 posttest 3. Orientation by domesticating difficulties of academic text, research methodology as pre-requisite, Activation with purpose of reading to learn, Presentation, After presentation, and Evaluation using TOEFL-text of reading, are syntax of instruction model of reading to learn. However, this learning development model still requires wider trials and dissemination and implementation in the next year's research continuation stage.

5. REFERENCES

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