

ACCOUNTING STUDENTS PERSPECTIVES ON READING TO LEARN INSTRUCTION BY USING INTERNATIONAL JOURNAL ARTICLES BASED ON ACCOUNTING AND FINANCE TOPICS

Andi Abdul Azis Ishak¹⁾, Tamrin²⁾, Andi Nurul Istiyana³⁾

¹⁾Dosen Akuntansi Politeknik Negeri Ujung Pandang, Makassar

²⁾Dosen Bahasa Inggris Politeknik Negeri Ujung Pandang, Makassar

³⁾Dosen Akuntansi Politeknik Negeri Ujung Pandang, Makassar

ABSTRACT

This survey research investigates accounting students perspectives towards the use of international journal articles based on accounting and finance topics as an instruction material of reading to increase reading to learn ability (verses learning to read ability). A total of sixty-three students filled out nine essential questions which consist of three essential questions before the reading process, three essential questions during the reading process as well as three essential questions after the reading process of engaged instruction . Quantitative data-questionnaire applied likert-scale to ensure that characteristics such as rigourous and coherence with a methodological contribution to come to conclusion that, mostly students agree not only to continue the use of international journal articles based on accounting and finance topics to increase reading to learn ability but also they recommend it for the long term purposes.

Key Words: Reading to Learn ability, International Journal Articles, Accounting and Finance topics, engaged instruction

1. Introduction

The problem of education experienced by the Indonesian people today is the low quality of literacy education. First, the results of the Program for International Student Assessment (PISA) survey reported that Indonesian students' reading ability scores were ranked 72 out of 77 countries in 2018 with 70% of Indonesian students below the minimum reading ability [1]. Second, the achievement of the average toefl score of new students 2017: 307 and the achievement of the average toefl score of old students 2017: 402, the achievement of the average toefl score of new students 2018: 394, slightly different from the achievement of the average toefl score of old students in 2018. : 400, then the average toefl score of new students in 2019: 421 decreased compared to the achievement of the average toefl score of old students in 2019: 409, the toefl score of new students in 2020 fell by 369 along with the decline in the average toefl score of old students 406, although the average toefl score of new students increases in 2021: 401 along with the increase in the average toefl score of old students: 462 [2].

TOEFL score 220 is the lowest score up to 677 is the highest score when referring to [3]. The average TOEFL score of 400 students' achievements shows that: 1. The English language skills of students majoring in accounting are weak. 2. Fluctuations in the average TOEFL score of 400 indicate that English instruction is not consistent in applying instruction models that can increase students' average TOEFL scores from year to year. In short, the weak English language skills of students urgently need to be improved through the application of an innovative English instruction model, which consistently increases the average TOEFL score of 500 and above.

It is so important to meet the needs of students to improve their English reading skills because of their weak abilities as described above. therefore, reading to learn instruction in higher education institution in Indonesia, specifically the accounting department of the Polytechnic, which specifically should refer to certain field of study, not only it uses general reading materials as has been happening so far. Learning to read with reading material that refers to a particular field of study has not been handled well at this institution. Reading to learn instruction that has not

²Korespondensi penulis: Tamrin, Telp 081342528536, tamrin@poliupg.ac.id

been carried out professionally has strong allegations, including: reading texts do not attract students to get involved with reading texts, students' expectations of learning English are not fulfilled, reading texts do not clearly provide benefits because they do not directly contribute to career formation and their profession and are not relevant to the activities in the completion of their studies. This is supported by [4] that the higher levels of background knowledge have a range of effects that are influenced by the nature of the text.

Observing the problems of reading to learn instruction from the perspective of curriculum implementation, we will find the essence of the problem, namely: based on the researchers experience and observations since teaching until now at State Polytechnic of Ujung Pandang, there are various dimensions that cause no engagement between students and the reading text when reading to learn instruction was ongoing in class. However, the dimensions that stand out are the dimensions including: First, the dimension of learning objectives. The majority of learning is not directed at one goal to improve students' effective reading skills as a clear and strategic target. As a result, learning ends from lecture meetings to lecture meetings without increasing effective reading skills for students.

Second, in terms of the dimensions of student characteristics as adolescent learners who have background knowledge, experience and interests are not assimilated with the reading material presented. Third, the dimensions of the type of reading text chosen are not in accordance with expository as the characteristics of the text of the accounting field of study. Students are given reading material in the type of narrative text with general knowledge content as has been going on so far. Now, it is the time for students not only to be able to understand texts with general knowledge content but they should be able to apply these reading skills in the form of texts in the accounting field of study.

Based on the description of the conditions of various weaknesses in reading to learn instruction that do not use the text in the accounting field of study from various dimensions as described above, it is clear that the main problem faced by accounting students today is instruction that does not target specifically and strategically the text of the field of study as a topic of reading materials that has potentially facilitate students to improve their effective reading skills, so that in turn, students' effective reading skills are weak. The weakness is strongly suspected because the presentation of reading material without considering pedagogical aspects in the form of student interests related to background knowledge, experience and interests and do not support the completion of their studies. Based on these problems, the researchers will conduct survey research in the form of using international journal articles based on accounting and finance topics, which can be formulated in the form of an investigative research question: What is the students perspectives on the use of international journal articles based on accounting and finance topics in reading to learn instruction?

2. Literature Review

Reading is a reconstructive process [5] – the reconstruction of meaning between schemata [6] in the form of background knowledge, experience and interests that exist in the reader and content with specific characteristics that exist in the text [7]. Instructionally, in order to facilitate meaningful reconstruction of meaning [8] by readers of the reading text when reading, it is necessary to aim at [9] intentionally reading material, specifically reading international journal articles based on accounting and finance topics in designing and implementing the instruction of reading to learn lessons.

In the context of instruction [10], the choice of reading international journal articles based on accounting and finance topics is because the text of the article has specific characteristics that are in accordance with the characteristics of the reading text where students in their daily academic life encounter reading texts in the field of study. Specific characteristics of field of study texts as well as journal article texts such as: organizational structures, concept density, typical typography such as graphics [11] which provide information, provide explanations and definitions, text that has patterns structures that are descriptive, sequential, causative, problems solution and comparison and contrast [12].

Specific characteristics of readers such as: purpose [13], motivation and engagement [14], background knowledge which is commonly called knowlegeable [15] even enriches the knowledge repertoire of students that they need in order to complete a student's final project/thesis. The two specific characteristics of the journal article text and the specific characteristics of the readers as described above are assimilated in such a way based on the latest and relevant theories and research results in a series of steps carried out by teachers and students, which are designed to stimulate and facilitate reading to learn instruction. [16]. The same thing was expressed by Dewey as quoted by [17] that "the core of the process of teaching is the arrangement of environments within which the student can interact". Thus, the assimilation of both student-specific components and text-specific components has the potential to generate strong motivation and interest in reading to learn.

Consequently, students perspective will be strongly motivated to pursue understanding of what they are reading and will use various strategic maximum efforts to achieve maximum understanding [18]. Students perspective who are strongly motivated are usually willing to fully understand the text content of journal articles and process information more deeply. In [19]. If this happens, reading to learn instruction outcomes are potentially effective.

3. Method

This survey study uses questionnaire and class observation to uncover facts and data as they are, compared with when the data obtained with only one approach. The questionnaire is used to gain in-depth insight into the perspectives of accounting students. This survey study is limited in analyzing the perspectives of totally 63 students in the accounting department, semester seven with three essential questions before the reading process, three essential questions during the reading process, and three essential questions after the reading process.

4. Results and Discussions

Table 4.1

Item no.	Before the Reading Process										Blank			
	Strongly agree		agree		undecided		disagree		Strongly disagree					
	F	%	F	%	F	%	F	%	F	%	F	%	F	%
1	24	38%	39	62%	0	0%	0	0%	0	0%	0	0	63	100%
2	24	38%	35	56%	0	0%	0	0%	4	6%	0	0	63	100%
3	20	32%	40	63%	0	0%	0	0%	3	5%	0	0	63	100%

Table 4. 1 item number 1 shows that 24 respondents or 38% strongly agree, 39 respondents or 62% agree, and there are no respondents who cannot decide, nor respondent disagree, no respondents strongly disagree with the item statement “an International Journal Articles Based on Accounting and Finance Topic” is used for Reading to Learn instruction for accounting students to improve the effective reading skills of students majoring in accounting. This is in line with [5] that “the most effective reading is purposeful”.

Table 4. 1 item number 2 shows that 24 respondents or 38% strongly agree, 35 respondents or 56% agree, and there are no respondents who cannot decide, nor respondent disagree, but there are 4 respondents or 6% who strongly disagree with the item statement “an International Journal Articles Based on Accounting and Finance Topic” is used for Reading to Learn instruction. It is relevant for accounting students to get information about the current developments in accounting and finance topic. [4] highlights this that the construction-integration model identifies a critical role for background knowledge in reading. Also [20] to improve students reading performance and proficiency the article provides the current readings on students’ interest.

Table 4. 1 item number 3 shows that 20 respondents or 32% strongly agree, 40 respondents or 63% agree, and there are no respondents who cannot decide, nor disagree, but there are 3 respondents or 5% who strongly disagree with the item statement “Reading to learn instruction with International Journal Articles Based on Accounting and Finance Topics” has the potential to make it easier for students to be able to read research reports because they have previously studied research methodology for one semester. [4] highlights that higher levels of background knowledge have a range of effects that are influenced by the nature of the text.

Table 4.2

Item no.	During the Reading Process										Blank			
	Strongly agree		agree		undecided		disagree		Strongly disagree					
	F	%	F	%	F	%	F	%	F	%	F	%	F	%
1	18	38%	41	65%	0	0%	1	2%	3	5%	0	0	63	100%
2	20	32%	38	60%	0	0%	0	0%	5	8%	0	0	63	100%
3	17	27%	38	60%	0	0%	1	2%	7	11%	0	0	63	100%

Table 4. 2 item number 1 shows that 18 respondents or 29% strongly agree, 41 respondents or 65% agree, and there are no respondents who cannot decide, but 1 respondent disagree or 2%, and there are 3 respondents or 5% who strongly disagree with the item statement “International Journal Articles Based on Accounting and Finance have the potential to be effective in improving the ability of Reading to Learn instruction” because

English is not learned first and then used but English is learned while being used. [21] conclusion is in line that “Content Based Instruction, intrinsically like Content and language Integrated Learning ...to achieve language proficiency and content knowledge”.

Table 4. 2 item number 2 shows that 20 respondents or 32% strongly agree, 38 respondents or 60% agree, and there are no respondents who cannot decide, but no respondent disagree or 0%, and there are 5 respondents or 8% who strongly disagree with the item statement “an International Journal Article Based on Accounting and Finance Topics which is used for Reading to Learn Instruction is effective for accounting students because they have the potential to make students engagement, considering that the journal articles are related to accounting and finance topics that they have been pursuing so far. [21] emphasised that it is essential to include English as an international language in the curriculum implementation to be the member of the global family.

Table 4. 2 item number 3 shows that 17 respondents or 22% strongly agree, 38 respondents or 60% agree, and there are no respondents who cannot decide, no respondent disagree or 0%, and there are 7 respondents or 11% who strongly disagree with the item statement “In order for the purpose of Reading to learn to be effectively achieved, each student presents the results of reading his articles obtained from International Journal Articles Based on Accounting and Finance Topics, using power points followed by a question and answer session by classmates and English lecturers regarding the overall content the articles. The finding highlighted that one of the striking aspects of the reviewed studies was the ability in measures employed to measure both reading comprehension and background knowledge [4].

Table 4.3

Item no.	After the Reading Process										Blank			
	1		2		3		4		5		F	%	F	%
	F	%	F	%	F	%	F	%	F	%				
1	18	38%	41	65%	0	0%	1	2%	3	5%	0	0	63	100%
2	11	17%	36	57%	0	0%	5	8%	11	17%	0	0	63	100%
3	15	24%	45	71%	0	0%	1	8%	2	3%	0	0	63	100%

Table 4. 3 item number 1 shows that 18 respondents or 38% strongly agree, 41 respondents or 65% agree, and there are no respondents who cannot decide, 1 respondent disagree or 2%, and there are 3 respondents or 5% who strongly disagree with the item statement “Reading to learn with International Journal Articles Based on Accounting and Finance Topics has the potential as a scaffold that facilitates students to write thesis with the latest accounting and finance topics. [22] argued the the student of accounting needs their own materials in learning English to support their future profession.

Table 4. 3 item number 3 shows that 11 respondents or 17% strongly agree, 36 respondents or 57% agree, and there are no respondents who cannot decide, but 5 respondent disagree or 8%, and there are 11 respondents or 17% who strongly disagree with the item statement “The title of my thesis was inspired by reading international journal articles based on accounting and finance topics.

Table 4. 3 item number 4 shows that 15 respondents or 24% strongly agree, 45 respondents or 71% agree, and there are no respondents who cannot decide, but 1 respondent disagree or 2%, and there are 2 respondents or 3% who strongly disagree with the item statement “The various benefits obtained as mentioned above, Reading to Learn Instruction using an International Journal Articles Based on Accounting and Finance Topics is recommended to be continued for students of accounting in the coming semesters. This highlights [22] suggestion that it is very important to understand that every study program has its own spesification which needs to have a specific English teaching material in order to improve the students’ motivation to learn it.

5. Conclusions

Referring to the results and the discussions above, there are several students perspectives to take into account when reading to learn ability instruction by using an international journal article based on accounting and finance topic. They are as follows: firstly, the purposeful reading to learn should be bearing in mind so that students will engage with the reading materials. Secondly, It is relevant to get information about the current developments and research of accounting and finance topics as they have previously studied research methodology subject for one semester. Next, It is effective in improving the weakness of Reading to Learn ability instruction because English is not learned first and then is used but it is learned while being used. Last but not least, it has the potential not only as a scaffolding that facilitates but also triggers students to write their skripsi with current development of accounting and finance topics. Thus, it is reasonable if an international journal article based on accounting and finance topic is recommended by students to be continued in reading to

learn ability instruction in the coming semesters.

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