

## PERSPECTIVES OF LECTURERS AT ACCOUNTING STUDY PROGRAM ABOUT THE USE OF CONTENT-BASED INSTRUCTION TO IMPROVE STUDENTS' READING TO LEARN ABILITY

Tamrin<sup>1,\*</sup>, Afdaliah<sup>2</sup>, Muhammad Ridwan Arif<sup>3</sup>  
<sup>1,2,3</sup>Jurusan Akuntansi Politeknik Negeri Ujung Pandang, Makassar

### ABSTRACT

This study investigates perspectives of lecturers who teach at accounting study program – their perspectives about reading instruction through Content-Based Instruction (CBI) to improve reading to learn ability (verses learning to read ability). Questionnaire with Survey method is used to the total of forty accounting lecturers in this study filled out essential questions which mainly focus on essential characteristics of CBI text. Quantitative data-questionnaires applied likert-scale to ensure that characteristics such as rigorous and coherence with a methodological contribution to come to conclusion. It is concluded that lecturers at accounting study program agree in common that CBI which is represented by the use of international journal articles based on accounting and finance topics, not only to increase reading to learn ability of accounting students, but also learning content by using the target language instead of learning about the target language. As a point of departure this study recommends for further study.

**Keywords:** *Reading to Learn ability instruction, International Journal Articles, Accounting and Finance topics*

### 1. INTRODUCTION

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, specifically 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]. These two indicators reveal that the quality of literacy education which has been experienced by the Indonesian students today is low.

TOEFL score 220 is the lowest score and 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 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.

---

\* Korespondensi penulis: Tamrin, email [tamrin@poliupg.ac.id](mailto:tamrin@poliupg.ac.id)

\*\* Mahasiswa tingkat Sarjana (S1)

Based on the problems above, the researchers will conduct survey research in the form of CBI by using international journal articles based on accounting and finance topics, which can be formulated in the form of an investigative research question: What are the perspectives of lecturers about the use of international journal articles based on accounting and finance topic in reading to learn ability instruction?

[5] Defines CBI as ‘the concurrent study of language and subject matter, with the form and sequence of language presentation dictated by content material’. [5] Who considers that CBI is ‘an umbrella term’ for approaches that combine language and content-learning aims even if there are differences in the emphasis placed on language and content. Different from the two scholars above, [6]) point out that CBI is an approach to second language teaching in which teaching is organized around the content or information that students learn, rather than just about linguistic knowledge.

Several content-based instruction models emphasized language learning over content learning. The other models emphasized mastery of content over language learning. The last model is to find a balance between language and content. [7] CBI is an English learning model approach that transforms the content of a field of knowledge such as accounting to improve English language skills at the same time as a learning opportunity to improve language skills. Specifically, CBI was chosen as it is coherent with students' prior knowledge that has the potential to trigger strong engagement. CBI in this research used an international journal article based on accounting and finance topic to use the target language learning the content instead of learning about the target language [8].

Among the advantages of CBI according to [9] are as follows: a. In CBI classrooms, students are exposed to the required amount of language while studying content. Thus, language learning activities are natural and meaningful, and are suitable to be applied at the higher education level. b. CBI supports relevant, targeted and contextual language learning. c. Students in CBI classes have additional opportunities to use content knowledge and skills. d. Students are exposed to complex information and engage in demanding activities that can lead to intrinsic motivation. e. CBI naturally supports cooperative learning. f. CBI allows for greater flexibility and adaptability to be incorporated into curricula and activities. Students have the opportunity to choose specific content which has closely related with their prior knowledge, experience, and interest.

However, the specific purpose of this investigative research is to find out perspectives of lecturers about CBI specifically the use of an international journal article as a basis to improve reading materials to improve reading to learn ability which is crucial in modern academic situation, at work and in everyday life.

## **2. METHOD**

Amongst totally 43 lecturers at accounting study program, 40 of them return the questionnaires. These lecturers are mostly lecturers of accounting subjects. However, 4 of them are lecturers of English, 3 of the lecturers are mathematics and computing, 5 of them are lecturers of management subjects, and one of them is lecturer of religion. Students at semester seven have been taught the English for Professional subject in which an international journal article based on accounting and finance topic is presented. This survey study uses questionnaires which mainly focus on essential characteristics of CBI texts. Quantitative data-questionnaires applied liker-scale to analyze by using presentation.

## **3. HASIL DAN PEMBAHASAN**

There are seven written questions in questionnaire related to CBI which is represented by an international journal article based on accounting and finance topics. The following seven tables are the results of questionnaires which are followed by discussions.

Table 1: effective reading

Options	Frequency	Percentage	Item Statement
Strongly agree	20	50%	1) Content Based Instruction represented by an International Journal Article Based on Accounting and Finance Topics have the potential to be effective in improving the ability of “Reading to Learn” because English is not learned first and then used but English is learned while being used.
Agree	18	44%	
Undecided	1	3%	
Disagree	0	0%	
Strongly Disagree	1	3%	
Blank	0	0%	
	40	100%	

Table 1 above shows that 20 respondents or 50% strongly agree, 18 respondents or 44% agree, and there is 1 respondent or 3% who decides, but no respondent disagree or 0%, and there is respondents or 3% who strongly disagree with the item statement “International Journal Articles Based on Accounting and Finance Topics have potential to be effective in improving the ability of “Reading to Learn” because English is not learned first and then used but English is learned while being used. This is in line with [10] that the importance of reading comprehension is understood so far as concepts and norms must be understood in their essence to be correctly put into practice.

Table 2: students’ engagement

Options	Frequency	Percentage	Item Statement
Strongly agree	20	50%	2) Content Based Instruction represented by an International Journal Articles Based on Accounting and Finance Topic is used for Reading to Learn Instruction are effective for accounting students because they have the potential to make students engagement, considering that the journal articles are related to accounting science that they have been pursuing so far.
Agree	18	44%	
Undecided	1	3%	
Disagree	0	0%	
Strongly Disagree	1	3%	
Blank	0	0%	
	40	100%	

Table 2 above shows that 20 respondents or 50% strongly agree, 18 respondents or 44% agree, and there is one respondents who cannot decide, but 1 respondent disagree or 2%, and there are 7 respondents or 11% who strongly disagree with the item statement “International Journal Articles Based on Accounting and Finance Topics used for Reading to Learn Instruction are effective for accounting students because they have potential to make students engagement, considering that the journal articles are related to accounting science that they have been pursuing so far. This is suitable with [10] that reveal that for developing the accountant skills related to the general learning and utility through reading.

Table 3: students’ presentation

Options	Frequency	Percentage	Item Statement
Strongly agree	19	47%	3) In order for the purpose of Reading to learn to be effectively achieved, each student presents the results of reading his articles obtained from an International Journal Article Based on Accounting and Finance Topic represents Content Based Instruction using power points followed by a question-and-answer session by classmates and lecturers regarding the overall content the articles.
Agree	15	38%	
Undecided	6	15%	
Disagree	0	0%	
Strongly Disagree	0	0%	
Blank	0	0%	
	40	100%	

Table 3 above which is about students’ presentation explains that 19 respondents or 47% strongly agree, 15 respondents or 38% agree, and there 6 respondents or 15% who cannot decide, there is no respondent disagree or 0%, and there is no respondents or 0% 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 lecturers regarding the overall content the articles.” This is in line with [11] hoped that the lecturers will provide the most compatible current method and valuable advices for students in reading journal articles.

Table 4: background knowledge

Options	Frequency	Percentage	Item Statement
Strongly agree	14	36%	4) Reading learning that uses international journal articles has the potential to involve students psychologically actively engaging with the content because it is related to background knowledge compared to those not related to accounting such as technology.
Agree	22	56%	
Undecided	4	8%	
Disagree	0	0%	
Strongly Disagree	0	0%	
Blank	0	0%	
	40	100%	

Table 4 above about background knowledge shows that 14 respondents or 36% strongly agree, 22 respondents or 56% agree, and there are 4 respondents or 8% who cannot decide, but no respondent disagree or 0%, and there is no respondents or 0% who strongly disagree with the item statement, “Reading instruction

that uses international journal articles has the potential to involve students psychologically actively engaging with the content because it is related to background knowledge compared to those not related to accounting such as technology”. This reveals with [4] conclusion that the importance of the systematic and sequential building of background knowledge for an increased ability to comprehend a range of texts.

Table 5: text structure

Options	Frequency	Percentage	Item Statement
Strongly agree	11	28%	5) Reading instruction by using international journal articles has the potential to be easier for students to understand because the article has an exposition text structure such as: problem solving, causal relationships, descriptive.
Agree	20	51%	
Undecided	8	18%	
Disagree	0	0%	
Strongly Disagree	1	3%	
Blank	0	0%	
	40	100%	

Table 5 above reveals that 11 respondents or 28% strongly agree, 20 respondents or 51% agree, and there are 8 respondents or 18% who cannot decide, but no respondent disagree or 0%, and there is 1 respondents or 3% who strongly disagree with the item statement “Reading instruction by using international journal articles has potential to be easier for students to understand because the article has an exposition text structure such as: problem solving, causal relationships, descriptive”. [4] Highlights this that the construction-integration model identifies a critical role for background knowledge in reading

Table 6: Class discussion

Options	Frequency	Percentage	Item Statement
Strongly agree	15	36%	6) Reading instruction that uses journal articles has the potential to involve students to actively interact with other students in class discussion activities compared to non-accounting materials”.
Agree	20	51%	
Undecided	5	13%	
Disagree	0	0%	
Strongly Disagree	0	0%	
Blank	0	0%	
	40	100%	

Table 6 above shows that 15 respondents or 36% strongly agree, 20 respondents or 51% agree, and there are 5 respondents or 13% who cannot decide, but no respondent disagree or 0%, and there is no respondents or 0% who strongly disagree with the item statement, “Reading instruction that uses journal articles has potential to involve students to actively interact with other students in class discussion activities compared to non-accounting texts”. [4] Says that aspects of language comprehension and ability to select relevant background knowledge, cumulatively and interactively cognitive processing during reading.

Table 7: Text symbiosis

Options	Frequency	Percentage	Item Statement
Strongly agree	12	31%	7) Reading instruction with journal articles has the potential to make students active in class because the article material is in symbiosis with accounting and finance compared to non-accounting and finance material.
Agree	24	59%	
Undecided	4	10%	
Disagree	0	0%	
Strongly Disagree	0	0%	
Blank	0	0%	
	40	100%	

Table 7 shows that 12 respondents or 31% strongly agree, 24 respondents or 59% agree, and there are 4 respondents or 10% who cannot decide, but no respondent disagree or 0%, and there is no respondents or 0% who strongly disagree with the item statement “Reading instruction with journal articles has potential to make students active in class because the article material is in symbiosis with accounting and finance compared to non-accounting and financial material.” [12] Recommends that the materials and tasks prepared for classroom practice should also be scrutinized to check whether they suit with the students’ interest.

#### 4. KESIMPULAN

There are several perspectives of lecturers to take into consideration when reading to learn ability instruction by using an international journal article based on accounting and finance topic which represents CBI, so that the students reading to learn ability can be improved. They are as follows: firstly, English is not learned first and then used but English is learned while being used concurrently. Secondly, Engagement has high correlation to increase students reading comprehension so that article journal engages students to read. Next, lecturers provide the most compatible current method such as asking and answering questions about the content of the article after being presented. Fourthly, reader is supposed to actively engage in class discussion activities with the article journal as it is closed related to background knowledge, accounting topic. Last but not least, academically Content-Based Instruction like content and language integrated learning provides to achieve language proficiency and content knowledge by using international journal article.

Lecturers at accounting study program agree in common that CBI which is represented by the use of international journal articles based on accounting and finance topics, not only to increase reading to learn ability of accounting students, but also learning content by using the target language instead of learning about the target language. The current research is, certainly, limited by its small sample size; findings, while revealing cannot be generalized beyond the present study and should be seen solely as a point of departure for further research as it is still unclear if CBI approach with an international journal articles based on accounting and finance topic actually lead to better learning outcomes than the other approaches.

#### 6. DAFTAR PUSTAKA

- [1] Indonesian Education Roadmap, 2020-2035, pp. [http://abppts.org/2020/12/peta-jalan- Pendidikan-indonesia-2020-2035/](http://abppts.org/2020/12/peta-jalan-Pendidikan-indonesia-2020-2035/).
- [2] UPT Bahasa, 2022. Politeknik Negeri Ujung Pandang. Makassar.
- [3] Philip. D. (2001). Longman Complete Course for the TOEFL Test: Preparation for the Computer and Paper Test. New York: Wesley Longman Inc.
- [4] Smith, Snow, Serry and Hammond, 2022: *The Role of Background knowledge in Reading Comprehension: A Critical Review in Reading Psychology* 2021, Vol.42 No.3, 214-240. <https://doi.org/10.1080/027027.2021.1888348>
- [5] Brinton, D. M., M. A., & M. B. Escher. 1989. Content-Based Second Language Instruction. New York: Newbury House.
- [6] Richards, J. C., & Rodgers, T. S. 1987. Approaches and Methods in Language Teaching. Cambridge, UK: Cambridge University Press.
- [7] Brinton, D. M., M. A., & M. B. Wesche. 2011. Content-Based Second Language Instruction. Ann Arbor, MI: University of Michigan Press.
- [8] Hernandez, A. 2003. Making content instruction accessible for English language learners. In G. Garcia (Ed.) *English Learners: Reaching the highest level of English Literacy* (pp.124-149). Newark, DE: International Reading Association.
- [9] Stoller, F. 2004. Content-Based Instruction: Perspectives on curriculum planning. *Annual Review of Applied Linguistics* 24, 261-283.
- [10] Nascimento, Garcia, Filho (2019) Contribution of the Reading Habit of Accounting Science Students in the Development of Professional Skills in *Revista Catarinense da Ciencia Contabil* DOI: 10.16930/2237-766220192825 Available at <http://revista.crocsc.org.br>
- [11] Akmal, S., Dhivah, I., & Mulia (2020) Investigating Students' interest on reading journal articles: Materials, reasons and strategies. *Studies in English Language and Education*, 7(1), 194-208.
- [12] Karim, Abdul. Rahman, Mohammad Mosiur (2016) Revisiting the Content-Based Instruction in Language Teaching in relation with CLIL: Implementation and Outcome in *International Journal of Applied Linguistics & English Literature* Vol.5 No.7; December 2016 [special Issue on Language and Literature].