



Analysis of Level of Understanding Accounting in English in SMAN 1 Students in Muara Badak

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Abstract. Beside its native language is influence in her/his daily talk, the students of 12th Grade Social class of SMAN 1 Muara Badak is also difficult to understand of English Accounting standard/terms. The purpose of this study is to analyse the level of understanding of English Accounting standard (based on 2013 Curriculum). Techniques of taking data used is instrument test of *Student Basic Competencies Instrument Test-Knowledge*, which is consisted on describe accounting as an information system, describe the concept of the basic accounting equation, analysing the preparation of the service company's accounting cycle, analysing the stages of closing the accounting cycle in service companies, distributing questioner (consisting of 20 questions) and samples taken is 50 students of 12th Grade Social class of SMAN 1 Muara Badak. The data analysis technique used is descriptive analysis arithmetic technique by using Differential Test Analysis with the Paired t-test (dependent t-test). The results showed that there is no influence of the score of economics subjects (level of understanding of Accounting in English), it is only 33.5% successful achieved, which is meant that only 1 out of 3 students who is good understanding of accounting standard in English, the 66.5% is averagely sufficient. Learning English should be forced at any time (taking classroom talk or daily talk, reading and writing). The teacher should have a method/technique or media which can assist them to improve her/his English language competence, as well as as well as in improvement of teaching and learning cycle in accounting department.

Keywords: Accounting, English, Understanding, Knowledge

1 Introduction

One of the goals of the vocational school students should be achieved is able to work at specific field based on her/his background or specific skills. This in line with Regulation of Minister of Education of the Republic of Indonesia No. 20 of 2003 on National Education System on article 15, which clarifies that vocational education is secondary education program for preparing learners for a specific job. It is clearly explained that the process education in vocational high school should be planned in details and the students should be equipped by particular skills or, in other words, to prepare them in promotion and seeking to have professional skills in a specific field so that they are ready to compete in today's workplace [1]. Because vocational high school is intended

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to graduate the students for specific field and have professional skill, teaching in vocational high school is also different with teaching in secondary high school as general, here including in teaching English. Teaching English in vocational high school will be as reference to specific material (based on specific field and skill), which have popular name is English for Specific Purposes (here ESP). Teaching ESP is kind of courses that are designed to meet the needs of learners and other stakeholders to communicate for work or study purposes in specific disciplines [1]. However, teaching English for ESP is plus and minus, [2] clarified that ESP reference to teaching English is for Costa Rica students that should have be able to build a workforce for competitiveness to other students, [3]implied that teaching ESP is the key for the students to interchange of intercultural communication ability. On the other hand, [4] mentioned that competency and materials in English module in SMK is too general no specific and assessment is also too complicated, [5], stated that students language background, vocabulary mastery, motivation, boredom, students gender, and mindset is difficult points. Several points of the challenge factors, that is language background (local native language), motivation, language competences, those that would be quite the same with the condition of the SMAN I Muara Badak as sample of this study. As information obtained, learning English materials is also too general (mix and match English materials), lack of students' response in studying specific materials (Accounting standards/terms), It is also rarely introduced the terms of English accounting and drilled in instructional process. The indication indirectly is affected to the students who was successfully accepted in accounting department in certain College (is equally as Polytechnic). In related to this issue, [7] confirmed that the main driven factors that can be the main influenced of the students to enter higher education, such as career, educational ambitions, individual benefits, and quality of learning. Beside that, the other factor that also could influence academic success to be successful of the students entering to higher education is controllable factor which [7] stated that prior academic achievement remains the best predictor of academic performance. In similar to this idea, In Seow, Pan and Tay' study [7] which explained in details that prior academic, performance, mathematical aptitude, and gender are significantly associated with successfully academic performance, and critical thinking, admission interview and new style of accountancy program are also significantly determines of academic successfully. Therefore, the students who will enter higher education will have much challenge, in related how much academic performance she/he will explore and readiness because as what [7] argued that the adaptation process is needed by students from school (non ESP Program) to higher education, which could be an amazing and shocking period for entry-level academic achievement, even though several students who are not from linearly school to academic education (such as accounting majoring), will still being exciting period to get the new exploring experience. Overall, prior academic knowledge is being the main factor to the students who choose linearity academic achievement. Other indication problem found is the process of teaching and learning, a means of communication used averagely is still dominantly using national and local native language, this is also the main focus that English still low exposure by the students, therefore, [8] recommended that future research [must] focus on students who struggle [academically] and if there is any hope of improving student progression. So, the students who study is SMA/Senior high school as

non-proposed academic should be equipped by detailed, planned, sustainable materials and course program which is organized in one-fully academic program and able to support her/his background academic achievement and professional skill. This is still have indirectly or directly contributing factor to academic success, because of not having Accounting prior knowledge as a school subject before entry-academic level as well as in correct degree choices. The novelty of this study is that the result put forward framework of level of understanding accounting in English based on Basic Competency-Knowledge, K-13,2016, level of each of four different indicators observed by the students, level of the students' achievement on prior accounting knowledge. This result also reveals the proposed English instructional design to assist the school in improving of teaching learning activity. The result of this study is expected to give highlight and combination English teaching and learning material both in general and in ESP. This research was conducted at SMAN I Muara Badak and the purposes is to analyze level of students' ability in understanding Indonesian and English accounting knowledge and to observe the students' problem in understanding of accounting term in English (Basic competency-knowledge-K-13,2016).

2 Method

This study is employed a descriptive analysis. Data technique used is to give the test English Accounting standard (based on Vocational 2013 Curriculum) and observation. Observing is conducted on order to know the condition of the school (here SMAN 1 Muara Badak) and how teaching learning process, particularly on teaching English to students of accounting social majoring. Before conducting the study, observation is really help in determining and coordinating how and what the process of transferring accounting knowledge to the students. Sample taken is 50 students of class taken is social majoring (accounting class), and the school is located in one of small regency town in East Kalimantan, named is Muara Badak. The procedure taken in giving instrument test is; 1) test instruments are made and uploaded to Google Form. It is to be more effectiveness and efficiency, 2) distributing of test instruments to respondents by assisted school officials and English teacher and via google form, 3) it is one week given to do the exercises and be the deadline after instrument test distributed, 4) there is no extension time and questionnaire data of google form is closed, 5) it is then tabulated data obtained and, 6) data is then analyzed statistically in searching the answer and patterns of accounting standard problem among of the students and supported by other underpinning theories

Test is designed by multiple choice item test. In analyzing data, validity and reliability test is also formulated. Validly test is tested in order to know the instrument test is valid. or not, and product moment correlation formula is used:

$$r_{xy} = \frac{N\sum XY - (\sum X)(\sum Y)}{\sqrt{(N\sum x^2 - (\sum X)^2)(N\sum y^2 - (\sum Y)^2)}} \quad 3.2)$$

Remark:

N = number of students

X = questionnaire test score

$Y = \text{knowledge before score}$

r_{xy} is = Correlation Coeffisien of *Product moment*

At providing interpretation data used, it is compared the results with r-table with a significance level of 5%, where if r-count > r-table then the question item was valid. While, Reliability test is conducted to a measurement that describes the level of credibility of an instrument [12], test used is Alpha formula, are as follows;

$$r_{11} = \left(\frac{n}{n-1} \right) \left(1 - \frac{\sum \sigma_i^2}{\sigma_t^2} \right)$$

Remark:

- r_{11} : Instrument reliability sought
- $\sum \sigma_i^2$: Total variance score of each question item
- σ_t^2 : Total variance
- n : number of question item

Total variance formula:

$$\sigma_t^2 = \frac{\sum x_t^2 - (x_t)^2/n}{n}$$

At providing interpretation data used, is compared the results with r-table with a significance level of 5%, where if rcount > r-table then the question item was reliable. All the data result is tabulated by using these formulas. To analyze the effects of the test is given, the Difference Test Analysis Technique with the Paired t-Test method (dependent t-test) is used. The formula is as follows;

$$t = \frac{M_d}{\sqrt{\frac{\sum x_d^2}{n(n-1)}}}$$

Remark:

- t : Paired T test
 - M_d : mean of gain (d); $M_d = \sum d/n$
 - X_d : gain deviation score (d) to mean; $X_d = d_i - \text{mean}$
 - $M_d X_d^2$: deviation quadrat gain score to mean
 - N : number of samples
- (Sources: [13])

The Basic Competencies (Knowledge) indicator items is based on 2013 Curriculum and adopted from Economics subject, class XII of the first semester and all the questions for the test is taken from the English Economics module. Basic Competencies are a number of abilities that students must master in a particular subject as a reference for preparing competency indicators in a subject [14]. Because the item questions of Basic Competence is written in Bahasa Indonesia, it should be translated into English. Model test is multiple choice item test with 20 questions and distributed via google form. Data of answering of the questions is then coded sequentially based on Basic Competencies

(Knowledge). The following Table 1 is the Basic competency indicator items (Indonesia and English-translated).

Table 1. Students' Basic Competency (2016)

No	Kompetensi Dasar (Pengetahuan) <i>Basic competencies (Knowledge)</i>
1.	Mendeskripsikan akuntansi sebagai sistem informasi/ <i>To describe accounting as an information system</i>
2.	Mendeskripsikan konsep persamaan dasar akuntansi/ <i>To describe the concept of the basic accounting equation</i>
3.	Menganalisis penyusunan siklus akuntansi perusahaan jasa/ <i>To analyze the preparation of the service company's accounting cycle.</i>
4.	Menganalisis tahapan penutupan siklus akuntansi pada perusahaan jasa / <i>To analyze the stages of closing the accounting cycle in service companies</i>

(Sources: Economic Module-SMK- Class XII-K13,2016)

3 Result and Discussion

After analyzing of the data, the following table show the indication of valid and reliable of the questioner given and the other following calculation data is also the processing of the data obtained (Table 2).

Table 2. The Data of Validity, Reliability Tests and T-test Dependent

No.	Indicator Test	Level of significance	Df	statistic		remark
				t _{table}	t _{count}	
1.	Test Validity	5%	50	0,27	0,28	valid
2.	Test Reliability	5%	50	0,49	0,67	reliable
3.	T-test Dependent	5%	50	t _{table} 1,67	t _{count} 0.02	no influence

The previous data imply that the first is validity test, the test is valid if the rcount is 0,28 and this is bigger value than rtable is 0,27 ($0,28 > r_{table} (0,27)$), while. The second is reliability test, the test is reliable if the rcount 0,67 and this is bigger value than rtable is 0,49 ($0,67 > r_{table} (0,49)$). The third is t-test dependent, however the t-test result show value of tcount is 0.02 and with $df = 50$ and level of significancy of 5% is 1.67 ($t_{table} > t_{hitung} / 1.67 > 0.02$), it is meant that there is no influence or effect on the level understanding Accounting in English in SMAN 1 Students in Muara Badak related to basic accounting, the service company's accounting cycle and understanding of each indicator to basic accounting competence provided. The following description is the process of each of indicator of level understanding of the students in accounting standard /term in English. The following Table 3 is the analyzing of Students' level of Understanding Accounting in English.

Table 3. The Analyzing of Students' level of Understanding Accounting in English

Basic Competency	Score	Presentation		Diagram
		Calculation	Result	
1	48			<p style="text-align: center;">Value</p> <p style="text-align: center;">■ KD 1 ■ KD 2 ■ KD 3 ■ KD 4</p>
2	32	$P = f / n \times 100\%$	35,5%	
3	26	$P = 134 / 400 \times 100\%$		
4	28			

Based on the previous data, the calculation is indicated that there are sub unit of students' level of understanding is different one to another, the total percentage calculation of is as follows;

$$Mean = \frac{48\% + 32\% + 28\% + 26\%}{4} = 33,5\%$$

The Tabel 3 result is indicted that there is only 33,5% students who understand on accounting knowledge (English version-translated). So, this score is absolutely low or the achievement is averagely less than 50 %, and 66.5 % of the students is averagely sufficient achievement or lack in understanding of Accounting (English version). Actually, each of the indicators of students' ability in the form level of understanding has been discussed and analysed well. From the first indicator of Basic Competence #1#: to describe accounting as an information system. It is to discusses the basics of accounting in the form of beginning knowledge related description accounting in general history of accounting, and so on [14]. Result indicates that level of the students understanding accounting in English students from 50 out of 24 (48%) students has correctly answers, and the rest one, the averagely answer is rank from 2 to 8 incorrect answer. The second indicator of Basic Competence #2#: to describe the concept of the basic accounting equation. It is to discuss the basic accounting equation, namely assets, debt, capital as well as calculations and case study examples [14]. Result indicates that unfortunately, students' result of correct answer no.1 is 16 students (32%) only compared to those students who is successfully answer no.2 is 28 (56%). The third indicator of Basic Competence #3#: to analyse the preparation of the service company's accounting cycle. It is to "analysing the preparation of the service company's accounting cycle" contains discussions related to the accounting cycle of service companies starting from collecting transaction evidence, journal recording, bookkeeping, making balance sheets, working papers, to trial balance [14]. Result indicates that, for the Basic Competency of #3#, unfortunately, students' result of correct answer no.1 is 13 students

(26%) only compared to those students who is successfully answer no.2 is 27 (54%). The third indicator of Basic Competence #4#: to analyse the stages of closing the accounting cycle in service companies. It is to discuss the stages of closing profit/loss accounts and turning over several balance sheet accounts as the final stage of closing the period service company accounting [14]. Result indicates that, for the Basic Competency of #3#, unfortunately, students' students' result of correct answer no.1 is 14 students (28%), students is successfully answer of no.2 that is 20 (48%) and no.3 is 13 (26%). In relating to the student problem in exploring in understanding of accounting knowledge. It is proposed of [13]' framework of Instructional design in teaching learning activity (Tabel 4).

Table 4. The Proposed of Ismam's framework of Instructional design in teaching learning activity

No.	Instructional design-teaching learning activities	The school Identified-problem indicated	Terms of Proposed
1.	Identify needs	1. Teacher center is dominantly involved-TL-a is not reflected to syllabus	1.What the students need should be coordinated to the syllabus and curriculum-reflected on TL-a, should clear enough to be understood by the students
		2. English subject is not much clear to be taught, related to accounting standard/term	2.English subject should be clear explained in details, (accounting standard/term)
2.	Identify contents,	1. Materials taught is not much similar to the target goal	1.materials should be taught and matched in accordance with the students need (available e-book or/and hard copy)
		2. Supplement materials is given at once	2.Supplement materials should be on e-book available
3.	Identify Goals-Objectives	1. students still have shortcoming after learning the specific materials (accounting standard/term)	1. students should reinforce in learning specific materials before taking assessment.
		2 Language used in explaining of subject is national and native local language	2.students is less exposure of English language- daily talk is rarely to practice
		3. Skills and knowledge of Students is also not much attention	3. Skills and knowledge of Students (accounting standard/term) should be reinforced maximally, students is able to solve problem independently -

4.	Identify teaching methods,	<ol style="list-style-type: none"> Media used is also less used (traditional based) Method used in process teaching and learning is not much exposure, develop 	<ol style="list-style-type: none"> Media is maximally used. It helps students to describe and analyze of the subject learned- modern media Students should introduce interesting method/technique/strategy- improving students' outcome
5.	Identify instructional media.	<ol style="list-style-type: none"> The process in teaching and learning-pre-during-post -is not developed 	<ol style="list-style-type: none"> the integrated process - review of needs, contents, goals and teaching methods should be clear to identify during in teaching learning activity

4 Conclusion

From the result of the study, it can be concluded that there is no influence on the value of class 12 social science economics subjects on understanding accounting in English. This is because even though the subjects contain the same material, if different languages are used it will be very different. And it is only 33.5% or only 1 in 3 students have a good understanding of English accounting, the rest are 66.5 % is averagely sufficient. It is based on the Basic Competency test which the researchers used as a quiz during conducting the study. The curriculum boards (Government and Provincial-Minister of Education- High School Principles) should have long and short constants program, example to provide e-book module and the students book/module should be availability in hard copy as well. Learning English should be forced at any time (taking classroom talk or daily talk, reading and writing). The teacher should have a method/technique or media which can assist them to improve her/his English language competence, as well as in improvement of teaching and learning cycle in accounting department.

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