

**ANALYSIS OF THE ABILITY OF ACCOUNTING STUDENTS TOWARDS MASTERY OF
THE ENGLISH TERMINOLOGY OF ACCOUNTING: A CASE STUDY ON
ACCOUNTING STUDENTS ON SEMESTER IV OF FACULTY OF SOSIAL SAINS
UNIVERSITY OF PEMBANGUNAN PANCA BUDI**

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Abstract

This research is about an analysis of the ability of Accounting students towards mastery of the English terminology of Accounting: a Case Study On Accounting Students on Semester IV of Faculty of Sosial Sains, University of Pembangunan Panca Budi. Many students feel difficult to understand and to master English for Accounting especially English terms in accounting hence this analysis is very important to do to see the lack of ability of the students in the mastery of the English terminology of Accounting as well as to improve the way to learn for students. The analysis is done using interview to students by answering questionnaire in Google Form. There are 119 respondents and they have different answers. This research used qualitative approach thus the result and discussion are in the form of description.

Keywords : Analysis, Skills , Student, English for Accounting

I. INTRODUCTION

English is a very important language to learn by students because English is the International Language that is obligatory studied by every student in formal education. English Language has a lot of coverage. One of them is English for Accounting. English for Accounting is one of the compulsory subjects that are studied by Accounting students and the learning material is very important mastered by students who take Accounting Major. The knowledge gained is very useful later on, not only in the world of the lecture course but also in the world of work for students who will work in the Field of Accounting.

The number of students thinks that it is difficult to understand the English terminology of Accounting so that it becomes an important object to study. Students, especially Accounting Majors must have a good mastery of the Science English for Accounting as this will have an impact on their performance later in the work in the Field of Accounting. This research was conducted to measure the ability of students of Accounting, especially of the fourth semester in the master terms of English for Accounting which is part of English for Accounting. English for Accounting is one of learning materials in the Field of Accounting Expertise that will be certainly very beneficial for the students later when they are in the world of work. If the student has low ability in mastering terms of English for Accounting will be a problem for them in the future thus needs to be measured the extent of interest and their ability to master the terms that exist in English for Accounting.

II. LITERATURE REVIEW

Accounting is the systematic and comprehensive recording of financial transactions pertaining to a business, and it also refers to the process of summarizing, analyzing and reporting these transactions to oversight agencies and tax collection entities. Accounting is one of the key functions for almost any business; it may be handled by a bookkeeper and accountant at small firms or by sizable finance departments with dozens of employees at large companies. (Rahman, 2016:3).

III. RESEARCH METHOD

This research uses method of qualitative approach that aimed to understand the social phenomenon from the perspective of the participants. Participants are the people who are invited to interview, observed, asked to provide data, opinion, thought and perception. According to Moleong (2017), Qualitative Research is a research which intends to understand the phenomenon of what is experienced by research subjects such as behavior, perception, motivation, action, etc. are holistically, and by way of description in the form of words and language, in a specific context that naturally and by utilizing a variety of methods natural.

This research was conducted by doing case studies. The conclusions drawn are only valid on the perception of students of Accounting Program, University of Pembangunan Panca Budi on their ability in mastering the English for Accounting especially terms that exist in English for Accounting. Data source in this research is questionnaire data which contains the students' perceptions of their ability to master the English terminology of Accounting.

IV. THE RESULTS OF RESEARCH AND DISCUSSION

English for Accounting is a compulsory subject for the students of semester I and semester IV. In the first semester is English for Accounting I, while in the fourth semester is English for Accounting II. It is a continuation of English material I.

Based on the results of a survey conducted to 119 respondents, there are some differences in the response of each student. And they have different abilities in accordance with the answers that they give on the list of the questionnaire. Researchers gave 7 questions related to interest in and mastery of the students towards the English Language of Accounting. Researchers also asked about the interest because researchers want to know the extent of the interest of students in learning English for Accounting thus it affects their ability in mastering English for Accounting.

The following presentation in the form of diagram of the results of the questionnaire which was answered by students:



Picture 4.1 Students Response

The first question as shown in figure 4.1 is about the interest of students towards the subject of English for Accounting. This question was given to see the interest of students in learning English for Accounting consequently it can affect the level of student mastery of English for Accounting. From the survey results, it can be seen that 85,7% of Accounting students semester IV liked the subjects English for Accounting. There is 12,6% for the answer “may be”.

This indicates that students tend to be more interested than who may be interested or may not be interested in learning English for Accounting. Their interest in learning is expected to make students study well so the students are able to master the English terminology of Accounting.

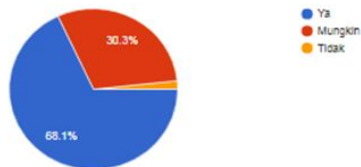


Picture 4. 2 Students Response

The second question as shown in figure 4.2 is about the motivation of students in learning English for Accounting. This question was given to see the extent of motivation of students in learning English for Accounting consequently it can affect the level of student in mastery of English for Accounting. From the survey results, it can be seen that 81,5% of Accounting students semester IV motivated in learning English for Accounting. And for the answer “may be” is 16,8%.

This shows that students have high motivation in learning English for Accounting if it is compared with the answer “may be motivated”. High motivation is expected to enhance the ability of students in learning English for Accounting in the future so the students have a good mastery of the terms that exist in English for Accounting.

Apakah anda memahami pembelajaran terkait Bahasa Inggris Akuntansi yang diberikan oleh dosen anda?
119 responses

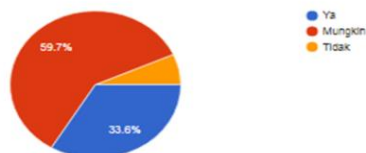


Picture 4.3 Students Response

The third question as shown in figure 4.3 is about the understanding of students in learning English for Accounting. This question was given to see the understanding of students in learning English for Accounting consequently it can affect the level of student mastery of English for Accounting. From the survey results, it can be seen that 68,1% of Accounting students semester IV understand the subjects of English for Accounting given by the lecturer. And for the answer “may be” is 30,3%.

This shows that students have a level of understanding high enough in English for Accounting than that may quite understand it. But this is not in accordance with the other presentation that is on the mastery of the students towards the subject of English for Accounting which is low. Then improvement is needed in teaching-learning process from a lecturer, teaching supplies and student.

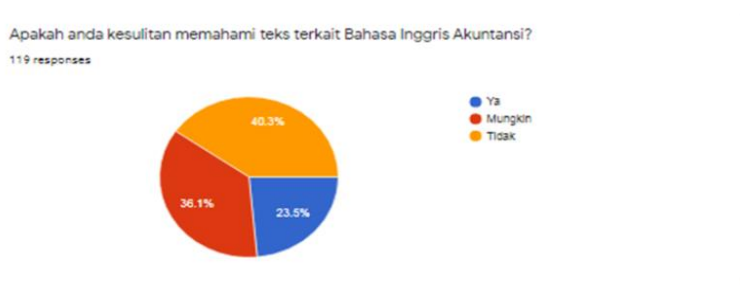
Apakah anda menguasai istilah-istilah dalam Bahasa Inggris Akuntansi yang diberikan oleh dosen anda?
119 responses



Picture 4.4 Students Response

The fourth question as shown in figure 4.4 is about the mastery of students related to the terms that exist in English for Accounting which has been given by the lecturer concerned in the learn of English for Accounting. This question was given to see the mastery of students in learning English for Accounting in particular to the terms in English for Accounting. From the survey results, it can be seen that 59,7% of Accounting students semester IV feel “may” master the terms that exist in English for Accounting. And for the answer “yes” in mastering English for Accounting is 33,6%.

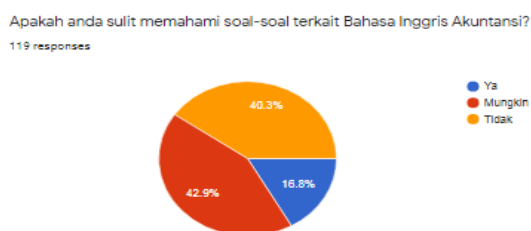
This shows that students are less sure of having a good mastery on English terminology of Accounting than feeling “may master more” towards the subject of English for Accounting. To make the students master more, the students have to read more things related to English for Accounting.



Picture 4.5 Students Response

The fifth question as shown in figure 4.5 is about the level of difficulty of students' understanding of English Accounting text. This question was given to see the students' mastery of the terms or vocabulary of English for Accounting. From the survey results, it can be seen that 40,3% of Accounting students semester IV do not feel master the terms that exist in English for Accounting. And for the answer "may be master" terms in English for Accounting is 36,1%, while the answer "yes to master" the terms in English Accounting is only 23.5% .

This shows that students have a little of mastery or understanding of the terms that exist in English for Accounting. The answer "may" is also a little but more of who answered "yes" while the answer is "not understand" also more. There are usually a lot of terms in English for Accounting that can be found in English Accounting text. These terms must be mastered by students to make them understand all sentences in the text of English for Accounting.



Picture 4.6 Students Response

Sixth question as listed in figure 4.6 is about the level of difficulty of the students' understanding on questions of English for Accounting. This question was given to see the mastery of students in understanding the questions related to English for Accounting. From the survey results, it can be seen that 40,3% of Accounting students semester IV find it difficult to understand the questions that are in English for Accounting. And for the answer "may" understand questions of English for Accounting is 42,9%, while the answer "yes" difficult to understand questions in English for Accounting is 16.8%.

This indicates that the student is a bit of having difficulty to understand the questions that are in English for Accounting. The answer for who may understand more but for who do not understand is also many, it has a little difference of 1.6 % compared with the answer "may". To the answer "very difficult" must be given more attention on how to learn and must always read text related to English for Accounting.



Picture 4.7 Students Response

Seventh question as shown in figure 4.7 is about the mastery of students to the terms in English for Accounting. This question was given to see the mastery of students to the terms that exist in English for Accounting. From the survey results, it can be seen that 49,6% of Accounting students semester

IV answer “may be” a lot to master the terms that exist in English for Accounting. And the answer for who “not many” master the English terminology is 29,4%, while for the answer “yes” feeling a lot of master terms in English for Accounting is only 21%.

This shows that the student feel more might master a lot of English terminology of Accounting, they are like not sure what they have a lot of English vocabulary in accounting or not. A small portion also answer “not master” a lot of terms in English for Accounting and for who answered “yes” is very few to master of English for Accounting.

V. CONCLUSION AND SUGGESTIONS

A. Conclusion

From the description of the results and the discussion above, it can be concluded that:

1. Students of semester IV of the Program of Accounting of the Faculty of Sosial Sains of University of Pembangunan Panca Budi have a high interest in learning English for Accounting. This is seen from the response of students who answered 85, 7% like learning English for Accounting.
2. Most students also have the motivation to learn, it is the evident from the response of students who answered motivated as much as 81,5 %.
3. Most students understand learning related to English for Accounting. it can be seen from 68,1 % of students choose “yes”
4. 59,7% of students may master the terms that exist in English for Accounting. Almost partly of students may not understand the terms in English for Accounting.
5. 40,3% of students did not have difficulty in understanding English for Accounting. It means that many students have difficulty in understanding English for Accounting.
6. 42,9% of students may feel difficult in understanding the questions about the English for Accounting.
7. 49,6% of students may feel a lot of master terms in English for Accounting.

B. Suggestions

There are a few suggestions that can be useful, namely:

1. Students have to study harder in order to have the mastery of English for Accounting especially in English Accounting terms.
2. Students should often read English texts of Accounting in order to have a lot of English vocabulary in Accounting.
3. Lecturers or teachers should give the teaching more effective thus the students have a good mastery in English terminology of Accounting.
4. Students should learn to use e-learning related to material in English for Accounting so students can learn it flexibly using their smart phone that the rate of progress in adding to English vocabulary of Accounting grows.

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