CHAPTER I
INTRODUCTION

This chapter deals with the background of the study, the research questions, the purpose of study, the significance of study, the scope of study, the hypothesis, and the definition of key terms.

1.1 Background of Study

Understanding accounting vocabulary will help students have better understanding of information exchange either in oral or written forms. Accounting vocabulary is a part of English for Specific Purposes (ESP) that gives a challenging problem to vocational school students in Indonesia. The vocabulary provides multiple meanings that often cause confusion among students. As the 2013 curriculum only provides general vocabulary materials, and does not support the teaching of ESP in the accounting program of vocational school, the students are less familiar with different types of vocabulary. This case causes them to often misinterpret the words they encounter and eventually they become frustrated.

In the meantime, accounting vocabulary register refers to a kind of language variety which is mostly found in an accounting or economic discipline. It is viewed as a "Language in context" that have different meanings related to their settings and social situations (Chambers & Trudgill, 1980; Crystal, 1991). Biber and Finegan (1994) refer this vocabulary as an "occupational language" or "Language for Special Purposes". Furthermore, Mellinkoff in Biber and Finegan (1994) states that a language variety consists of the words, idioms or phrases used in the specific fields that appears in the religious ritual, accounting, courtroom/language in law, chemistry, medical and other professions. By this, this vocabulary mostly appears in scientific and occupational field.

Indeed, an accounting program has its own language variety that is called "accounting vocabulary", for instances, bank, interest, journal, posting, balance, and credit (Suyono, 2013). Those words commonly appear both in

accounting/economic literatures and in real workplaces, where they have different understanding from the general vocabulary. Vocational school students need to learn these vocabulary in accordance to their major for several reasons (Kusumawardani & Kurniasih, 2016). Consequently, the needs of improving the students' language skills and meeting the requirements of related workplaces will be achieved by this program.

It has been widely acknowledged that vocabulary in the accounting register has its own meaning. The vocabulary has an ability to alter its definition related to its embedded contexts. As a consequence, teaching accounting vocabulary needs special treatments to transfer to students. Based on a preliminary observation conducted by the researcher, it was found that the students in an accounting class program still struggled in understanding the vocabulary. For instance, the students have difficult time understanding the word "interest". The following sentences are the examples of the word of "interest" that were exposed to students:

1) The bank <u>interest</u> rate is unpredictable today.
2) Diana : My personal <u>interest</u> is photography. How about you Tony?
   Tony   : Well, I am <u>interested</u> in cinematography.

The response was that students were confused in understanding the meaning of those sentences. Those short sentences basically show two different meanings, where the first underlined-word is an accounting vocabulary and the rests are the general vocabulary. But at that time, all students have agreed that the word of "interest" meant to be "*tertarik*" instead of "*bunga bank*", meanwhile, "*bunga bank*" was "bank flower" instead of "interest". Meanwhile, according to Oxford-Dictionary (2011), the word of "interest" may relate to (1) something that attracts attention or curiosity, nevertheless, in an accounting vocabulary, a word "interest" stands for (2) money paid or the use of money as a share in a business especially in banking.

Due to the lack of working knowledge of register, students tend to make many misinterpretations. Thus, accounting literatures show that the students' reading did not make sense, and even more they achieved low learning outcomes

Wini Fitrina Sofyan, 2019
JIGSAW WITH CROSSWORD-PUZZLE GAME IN IMPROVING STUDENTS' MASTERY OF ACCOUNTING VOCABULARY (A Mixed-Method Study at a Vocational High School in West Java)
Universitas Pendidikan Indonesia | repository.upi.edu | perpustakaan.upi.edu

(Cunningham & Stanovich, 1997; Ford-Connors & Paratore, 2014). Furthermore, the position of English as a Foreign Language (EFL) also gave an impact on students' accounting vocabulary mastery. They were less exposed to English in their daily life, consequently they faced more serious problem with accounting literatures that almost words of accounting were less familiar for them. Thus, it is very urgent to solve that problem. As same as vocabulary teaching and learning, the vocabulary of accounting register also needs more efforts to set vocabulary materials in the long-term memory unless they will be forgotten in the next day (Oberg, 2012). So, it needs an effective strategy to transfer accounting vocabulary materials to EFL students in order to facilitate them in an accounting register learning. As an alternative suggestion, the combination of cooperative learning-based and word game-based, such as "Jigsaw with crossword-puzzle game" seems to offer a potential solution as an effective strategy to apply on vocabulary learning.

Jigsaw with crossword-puzzle game has characteristics altogether as a cooperative learning and word game-based as well. Firstly, adapted from Aroson, (1978) and Slavin (1995), as a cooperativ learning, jigsaw technique guides students to create heterogeneous groups. It divides students into two different groups as (a) expert-group phase, students must learn and be experts on a topic assigned, and (b) home-group phase, they should explain the topic assigned in their previous expert-groups. What distinguishes jigsaw from other cooperative learnings is jigsaw facilitates every member in his home-group to have a different key of knowledge and each of members should exchange his knowledge to others. Consequently, every piece of knowledge need to be shared with others and need to be mastered by others to create a unified knowledge in order to achieve a goal. Thus, this grouping has the same goal as a group goal to be achieved by all members (Slavin 1983; Aroson, Elliot & Patnoe, 1997). In addition, jigsaw also triggers five elements that need to appear during learning process as promoting a positive interdependence, individual accountability, group processing, small-group and interpersonal skill, and face-to-face interaction (Johnson & Johnson, 1994; Sutton 1992).

Secondly, as a word game-based, a crossword-puzzle game has a specific form appearing in square grids that must be filled with letters based on the clues served. This form offers the entertaining simulation of word game-based that is capable of motivating students in language learning (Crookall, 2010; Reese & Wells, 2007; Kobayashi, 2013). A crossword-puzzle implicitly triggers the main criteria of an effective teaching, and thus students who learn under those criteria can achieve learning results better than students who learn under conventional one. Some of effective teaching criteria are student-centered, students' participatory and contextual teaching and learning (Komarudin in Trianto, 2009). In addition, underpinned by related studies, it was found that crossword-puzzle game is a valuable teaching and learning tool directing to the student-centered activity (Tran and Lewis, 2012; Reese & Wells, 2007). This aid facilitates students to act as participants in a fun game (Merkel, 2016). And, this word-game effectively promotes an authenticity (Dudeney & Hockly, 2007). Therefore, this word-game is capable of promoting an enjoyable atmosphere and reducing anxiety that commonly appear in the learning English (Reese & Wells, 2007).

Numerous studies have shown how to teach vocabulary effectively. However, there were only a few numbers of studies that focus on how to teach vocabulary in a specific term to meet the needs of students and workplaces as well. Meanwhile, the English teachers of accounting program apply the general syllabus provided by *Kurikulum 2013* that do not suit to the students of accounting program and workplace's requirements. Therefore, to fill this gap and as well due to the phenomenon that appears in accounting program classes in West Java, this study is aimed at investigating an effective technique to help students of an accounting program to develop their accounting vocabulary mastery in the context of English for Specific Purposes (ESP).

1.2 Research Questions

The research questions of this study are specified into three points as finding out the effectiveness of the implementation of the technique, seeking the students' attitudes toward its implementation and tracking how this implementation affects

Wini Fitrina Sofyan, 2019
JIGSAW WITH CROSSWORD-PUZZLE GAME IN IMPROVING STUDENTS' MASTERY OF ACCOUNTING VOCABULARY (A Mixed-Method Study at a Vocational High School in West Java)
Universitas Pendidikan Indonesia | repository.upi.edu | perpustakaan.upi.edu

students' mastery of accounting vocabulary in the class where the phenomenon came up. Given this situation, the research questions of this study are to address the following questions:

1. How does Jigsaw with crossword-puzzle game support the students' vocabulary mastery of accounting register and how do the students engage with all activities in the implementation of Jigsaw with crossword-puzzle game?
2. Is the implementation of Jigsaw with crossword-puzzle game effective in developing the students' vocabulary mastery of accounting register?
3. What are the students' attitudes toward the implementation of jigsaw with crossword-puzzle game in teaching vocabulary of accounting register?

1.3 Purposes of Study

This study is aimed at finding out how the implementation of jigsaw with crossword-puzzle helps the students in developing their accounting register mastery and how the students engage with all activities in the implementation of the jigsaw with crossword-puzzle game. This study also seeks to investigate the effectiveness of this implementation to increase the students' accounting register mastery. Furthermore, it also focuses on revealing the students' attitudes toward teaching and learning using this teaching strategy, which is needed to seek reliable evidences whether this teaching strategy meet the characteristic of effective teaching or not.

1.4 Significances of Study

This study is expected to give a contribution for both theoretical and practical considerations in that (1) it attempts to expose the perspective of effective teaching and learning in the context of ESP and vocabulary teaching and learning. (2) It is expected to enrich the literature of either cooperative learning or word game assistant in an attempt to apply an effective learning that appropriate for students' conditions and needs. And (3) it is expected to provide a beneficial guidance and

Wini Fitrina Sofyan, 2019
JIGSAW WITH CROSSWORD-PUZZLE GAME IN IMPROVING STUDENTS' MASTERY OF ACCOUNTING VOCABULARY (A Mixed-Method Study at a Vocational High School in West Java)
Universitas Pendidikan Indonesia | repository.upi.edu | perpustakaan.upi.edu

contribution to English teachers and as well ESP practitioners in implementing cooperative learning with word game assistant to their teaching.

1.5 Scope of Study

Basically, a scope of study is needed to limit a wide analysis of research domain. Therefore, this study gives limitations to all variables. The jigsaw and crossword-puzzle that stood as independent variables have the limitation of their application. First, the jigsaw roles are adapted from Aroson (1978) and Slavin (1995), which have been modified related to the students' needs and conditions. Second, the crossword-puzzles used are the hand-made crossword-puzzles, where their contents also relate to the students' needs and conditions. The contents of accounting vocabulary registers are derived from some sources as a) the texts of accounting course books, b) current articles taken from online news and c) the contextual tool of computerized accounting system.

Furthermore, the dependent variables are also limited by this study, as they focus only on the elaborations of the process of effective learning activity and the outcomes of achievement test and attitudes. First, the indicators of the elaboration of the process of effective learning activity will be indicated by some criteria adapted from Nation (2001) and the Bloom's taxonomy (Bloom's taxonomy in Krathwohl, 2002). As the result, the indicators are described in terms of vocabulary knowledge (the perspective of form, meaning and use) and the vocabulary development based on the cognition level (Memorizing, Understanding, Applying, Analyzing, Evaluating & Creating).

Second, the outcomes of achievement tests focus on the pre- and post-test which will be done before and after the technique implementations. Furthermore, dependent variables also cope the effectiveness of this technique implementations by students' attitudes. These attitudes are divided into three domains as cognitive, affective and behavior. In addition, the all cause and results of the variables are in the scope of the implementation of jigsaw with crossword-puzzle game technique in teaching accounting vocabulary register at the second grade students of a vocational high school in a district in West Java, in the academic year 2017.

1.6 Definitions of Key terms

1.6.1 Accounting Vocabulary

Accounting vocabulary refers to a list or collection of terms or codes available for use as a sum or stock of words employed by a language group individual or work or in a field of knowledge in accounting discipline (Trudgill, 1983; Wardhaugh, 2006; Halliday & Biber, 1994). Furthermore, vocabulary of accounting or also well-known as "accounting register" refers to the terminologies used in the accounting discipline. These terminologies have their own meaning associated with their domain, which several examples of accounting registers are bank, interest, journal, posting, and so on. In addition, in the education field, vocabulary of accounting is exposed in the term of ESP curriculum.

1.6.2 Jigsaw (Cooperative learning)

Jigsaw is a kind of techniques based on the cooperative learning approach. The feature deals with working cooperatively within a homogeneous group and the key of this cooperative is exchanging information. In jigsaw technique, students have two groups, expert and home group (Aroson, 2000; Barratt, 1992).

1.6.3 Crossword-puzzle game

A crossword is a kind of word-games that typically has specific forms. It appears as a square or a rectangular grid of white and black shaded squares, where the black shaded squares are used to separate words or phrases. The goal of this word game is to fill the white squares with letters, forming words or phrases, by solving clues which lead to the answers. The gamer could write the answers from left to right (diagonally) and top to bottom (vertically).

1.6.4 Attitude

An attitude is a set of beliefs that we hold in relation to an attitude object. An attitude object is a person, thing, event, or issue (Ostrom, 1969). Attitude is often expressed through word and behavior and can be perceived by others. Attitude expresses either positive or negative feeling towards something. Further

Wini Fitrina Sofyan, 2019
JIGSAW WITH CROSSWORD-PUZZLE GAME IN IMPROVING STUDENTS' MASTERY OF ACCOUNTING VOCABULARY (A Mixed-Method Study at a Vocational High School in West Java)
Universitas Pendidikan Indonesia | repository.upi.edu | perpustakaan.upi.edu

information, Ostrom (1969) also states that attitude is categorized into three components: cognitive, affective, and behavioral.