

HANDICAPS IN USING ENGLISH FACED BY STUDENTS OF ACCOUNTING DEPARTMENT, STATE POLYTECHNICS OF MALANG

Sigit Budisantoso

State Polytechnic of Malang

ABSTRACT

Practicing English is always a big problem to many students in Accounting Department, State Polytechnic of Malang. They have their own reasons not to be confident. A learner will certainly get a loss if he/ she cannot speak the targeted language because a language is learnt to be used as a communication means. In general, a learner will not be confident to practice his/ her English because of the following reasons. First, they are afraid of making grammatical mistakes. It is right that Indonesian grammar derives from English grammar. But Indonesian grammar does not have some aspects that are used by English grammar, such as tenses, plurality, different prepositions, and different pronouns. Second, they are afraid of making wrong pronunciation. English words are pronounced differently. Many of the respondents are not confident to pronounce English words. Third, they always feel that they are lack of vocabulary. The explanation of this problem is simple. They feel lack of English words because they do not like reading English books, English magazines, or any other English works. Forth, the people around them do not support them. In other words, they are afraid of practicing their English because the people around them are always mocking on them when they are practicing their English. In conclusion, learners have their own reasons why they are not confident to practice their English. That is why an English teacher is always demanded to create a suitable teaching strategy for his classrooms so that most of his/ her students are confident to practice their English.

Key words: communication means, grammatical mistakes, teaching strategy

English taught in Accounting Department, State Polytechnics of Malang is categorized as English for Specific Purposes (ESP). What is ESP? Dudley – Evans (2001) states that the term ESP is divided into two: English for Academic Purposes (AEP) and English for Occupational Purposes (EOP). In general, the focus of the teaching-learning a language is on how to make learners speak. English is learnt to be used as a communication means. That is why when the students are in the English classrooms they have to express their ideas in English only. They may not speak any other languages but English. English that is taught in Accounting Department, State Polytechnics of Malang is categorized as EOP. Thus, the teaching-learning process is

focused on speaking ability. Unfortunately, many students who learn English in this department are not confident to speak English although they have spent years in learning English. As we know students in Indonesia start learning English when they are in the third or fourth year. On present days, kindergarten students in big towns have even started learning English. What happens with their English when they have graduated from Senior High School? They cannot communicate well in English as if they were beginners again. What has been wrong with English teaching-learning in Indonesia? What has made that phenomenon happen from year to year? Is it because of the curriculum, the teachers' competence, or there

**Sigit Budisantoso is an English lecturer at Accounting Department of State Polytechnic of Malang.*

may be another factor?

Seen from the students' sides, they have their own reasons why they are not confident to practice their English. Some students say that their grammar is still bad. Some say that they do not have enough vocabulary to speak. Some others say that they are afraid. They just feel afraid without knowing why they are afraid. There are a number of students who do not want to practice their English because their environment does not support them. Their friends often mock on them when they are practicing their English. Since the situation is repeated again and again, the students do not have any more motivation to practice their English. The above handicaps are found in the study done in The State Polytechnic of Malang. The study is not conducted in all departments. It is conducted in the Accounting Department only. The respondents are students of the fifth semester.

Despite the repeated factors that are always faced by the students from year to year, English teachers should keep trying to minimize them. Otherwise, the graduates' capability in speaking English will decrease from year to year. To Polytechnic graduates, the impact if they are not competent at English is that they cannot be competitive in the job markets. If it happens, it means that the objective of teaching-learning English in the Accounting, State Polytechnic of Malang has failed. As we know English is one of some subjects that can make Polytechnic graduates be absorbed in the job markets quickly. In this global era, a college/ university graduate who cannot communicate in English must face an unpleasant situation in the job market. They must compete against those who are good at English. They must also compete against foreigners who try to get jobs in Indonesia. That situation may take place in Indonesia because in this global era, any people from any country may apply for jobs in Indonesia. But, usually, foreign investors prefer recruiting workers from their own countries or people who can communicate well in English to skilled domestic workers who cannot communicate in their language or English.

The current article is a report of a research conducted in The Accounting Department, State Polytechnic of Malang. The research was conducted from March to June

2011. The object was fifth semester students. Fifth semester students are chosen as the object because they are going to write their abstracts in English and they will have graduated from the college in a few months. It is hoped that by knowing the students' weaknesses, the teacher can make his/ her priority in healing his/ her students' weaknesses. He/ she can choose which strategy meets the situation of his/ her class' problem.

THE STUDY OF ENGLISH AS A FOREIGN OR SECOND LANGUAGE

In Netherland and Israel, most children are required to study at least one foreign language in school, and sometimes several (Dulay at al, 1982:9). It indicates that the two countries have realized the importance of mastering international languages. In this case, we talk about English. Economic futurists state that from 1980's to the twentieth century the role of a foreign language will be among business skills (Dulay, at al, 1982: 9).

Although international languages play a very important role in industrial and scientific world, so many people from non-European countries do not master any international languages. Indonesia is included in those countries. So many Indonesian people cannot communicate in English or one of the international languages.

In a smaller scope, around 60 % of students in Accounting Department, State Polytechnic of Malang cannot communicate well in English. It is true that they get 4 to 6 hours for English a week. The fact is that only 40 % or less of them who can communicate in English well. That phenomenon always happens from year to year. Many of the 60 % still make very basic mistakes, such as:

- "I am like apple", instead of "I like apples".
- "I was go to Surabaya", instead of "I went to Surabaya".
- "She not teach English", instead of "She does not teach English", and many others.

Berry (1978) categorizes the most common mistakes that are made by people as follows:

- a. Commonly confused words
- b. Errors in using words commonly misused
- c. Errors in using pronouns
- d. Errors in case
- e. Errors in Using verbs
- f. Errors in using adverbs
- g. Errors in using comparisons
- h. Redundancies
- i. Errors in using prepositions

In Indonesia, other kinds of errors must be added to the above list. Errors in using tenses, errors in using correct structures and grammar are common errors that are made by Indonesian students.

WHY DO STUDENTS MAKE SUCH ERRORS?

Ellis (1986:19) quotes that second language acquisition is strongly influenced by the learner's first language (L1). He gives the following example: When a Frenchman speaks English, his English sounds French. The learner's first language will also influence the vocabulary and grammar. When he/ she is facing a problem, he/ she will commonly do a language switch. He/ she will use his/ her first language rules to transfer his ideas into the target language (L2). That is why people who do not speak English as the second language often do that language switch. That language switch does not only cover grammar but it also covers choice of words and pronunciation.

METHODOLOGY

First thing first is observing the students that are going to be used as the population. The population includes the fifth-semester students of Accounting Department, State Polytechnic of Malang. The observation is related to the factual problem faced by the population. The problems are then analyzed and sorted based on the kinds.

The instruments employed in this study are students' classroom assignments, daily tests, structured tests, home assignments, and English

abstract writing assignment that would be used for the students' Final Reports. The classroom assignments cover how to make sentences using S + Verb, S + To Be, how to use tenses, how to make QW-questions, and several numbers of translation works based on the materials discussed.

The home assignments are also related to the discussed materials. The difference is on the way they are given to the students. Classroom assignments are certainly given in the classroom and are based on the material being explained by the teacher. The classroom assignment is given after a certain material is explained by the teacher. By giving a classroom assignment the teacher will be able to detect whether the material he has explained is understood by the students or not.

Information from another teacher in charge of teaching fifth semester students is also recorded. The information received from the other teacher who is in charge of teaching fifth semester students is that most of his students also face the same problems. Most of them cannot implement correct patterns in making sentences. Implementing correct tenses is another problem faced by other classes. Based on this case, the effectiveness of the teaching strategy employed in the previous semesters can be questioned. As seen from the GBPP of The Accounting Department, State Polytechnic of Malang, the objective of teaching English is to make the students able to speak English. Considering the objective written in the GBPP, the teachers who teach in the previous semester do not pay too much attention to the students' sentence accuracy. The important point is that the student can communicate in English and the classmates can receive the messages. That is why the problem that is related to sentence accuracy is always taking place every year.

FINDINGS AND DISCUSSION

Below are the main findings of this study.

Difficulties in finding suitable English words (choice of words problem)

Some students found difficulties in finding suitable word in speaking/writing English. It

seems that they resorted to mother tongue word and then it is translated into English.

Examples:

(a) *The girl who using the red dress is my sister.*

(b) *I cannot speak English with good.*

Example (a) the structure is made by some Polytechnic students who live in Malang. The basic idea is from Javanese language "Arek wedok sing gae klambi abang ika adikku". That Javanese structure is then translated into English. The English sentence above is the result of the process. Despite the incorrect structure, we can see clearly that the example of the English sentence is influenced by the mother tongue. As addition, the word "using" is translated from "gae". "Gae" is a Javanese. In Indonesian, it means "mengenakan".

In example (b), there is no doubt that the above structure is translated from "Saya tidak bisa berbicara bahasa Inggris dengan baik". The Indonesian structure is directly translated into English. The above structure was found in an assignment done by a Polytechnic students. There are a number of papers with the same mistakes.

2. Difficulties in implementing English Tenses

This sort of mistake is commonly made by beginners. It is quite understandable since there is no such rule in Indonesian language. In Indonesian, a speaker does not need to change any verb to indicate a different time signal. In English grammar, this mistake is commonly called as "There is no existence of Tenses". It is true that Indonesian language does not employ Tenses. It does not have changes of verbs because of time. That is why Indonesian students often make the following mistake.

Examples:

(c) *Yesterday father was go to Surabaya.*

(d) *I am go to school by motorbike.*

In example (c) beginners think that the existence of the TO BE in the sentences has fulfilled the requirement of Present Tense. Many of them do not know that they have to make changes in the verbs. Since there is not any

change of verb related to time in Indonesian language, Indonesian learners think that by putting a past TO BE or present TO BE after the subjects of their sentences, they have met the requirement of good sentences.

Example (d) is actually of the same mistake as the previous example. In the second example, the learners employ "A Present To Be" to indicate Present Tense. Some students made a funny mistake in this sentence: I am very like apple or I very like apple. Actually they want to write: I like apples or I like apples very much.

Difficulties in answering questions tags

Learners cannot answer questions tags because their way of thinking is just the same as when they are answering Indonesian question tags. It will not bring any confusion when they are speaking Indonesian. But it may bring some confusion when they are speaking English.

Example:

(e) *Your father is not a fisherman, isn't he?*

Many Indonesian learners may answer "Yes" to indicate that their father is not a fisherman. They may be influenced by the way to answer this Indonesian question tag "Ayahmu bukan seorang nelayan, kan?". An Indonesian may say "Ya" to indicate that his father is not a fisherman.

The listener may think "Oh, ayahnya memang bukan seorang nelayan". But in English the reply "YES" indicates that his father is a fisherman. A funny answer can even be seen in the following example:

Statement:

"Your father is not a fisherman, isn't he?"

Reply:

"Yes. My father is not a fisherman".

It is very obvious that the reply maker is influenced by Indonesian sentence, "Ya. Ayah saya memang bukan seorang nelayan".

4. Difficulties in choosing English Pronouns

Most English personal pronouns (I, he, she, it, we, they) are confusing to Indonesian learners. Indonesian personal pronouns are not so detailed. Besides, they are also confused with V + s/ es. Many Indonesian students do not know that he/ she can be used to represent a male/ female animal. That is why they always use IT to represent an animal.

Examples:

(f) We don't like hers style.

(It must be "We don't like her style")

(g) They don't like hers.

(The speaker wants to say "They don't like her")

(h) We don't like she

(It must be "We don't like her")

CONCLUSION AND SUGGESTIONS

Through this article the writer tries to give some inputs to the readers about the students' handicaps in using English. There are a number of reasons in English that make most students in Accounting Department are afraid of practicing their English. Many students always feel that they are lack of vocabulary. Many other get a big problem in implementing **English tenses**. The other handicap faced by students is about how to apply the function of **question tags**. Many of them do not have any problem to answer question tags. But they do not know how to implement the functions. Indonesian question tag may not give confusion to a listener. When a speaker is saying, "Kalian tidak pernah pergi ke perpustakaan, bukan". The listener may reply, "Ya". The speaker knows that the listeners never go to the library. But in English when a speaker is saying, "You do not go to school by car, do you?". An Indonesian listener may reply, "Yes" although he actually does not go to school by car. Actually, the answerer wants to say, "I do not go to school by car". He is influenced by Indonesian concept. He simply translates the speaker's statement first and then he translates his own reply into English. Another minimal requirement that makes students confused is how to use **pronouns**. Example: I don't like hers style. It should be, "I don't like her style".

At the end of the study, it is found that many students in the Accounting Department, State Polytechnic of Malang face handicaps in practicing their English. Based on the interviews with the students, the analysis on the students' works, and interview with another teacher, many of them are not confident to practice their English. Many of the respondents do not practice their English at home because the environments are not conducive. Many of the respondents do not practice speaking English because they are afraid of making grammatical mistakes. Most of them do not read English sources (magazines, newspapers, articles). A number of respondents try to improve their English through listening to music the lyrics of which are written in English.

Suggested remedies

The following is the suggested remedies that may be employed to heal or at least to minimize the students' weakness:

- Students are given more time for speaking
- More drills on speaking should be given during the teaching-learning process
- Drills on spoken forms and written forms should be given at the same time.
- The teachers drill the students on the functions of grammar.
- Students do frequent presentation on English articles/ papers.
- The teacher should speak English during the teaching-learning process

But, the teacher should notice that not all of the suggested remedies will be applicable in other classes although they are in the same department. The situation, quality of the students, students' interest in English may influence the result of the remedy. The following inputs may be applicable and have similar results if they have the same or at least similar condition.

Why should drill?

Ornstein (1990: 74) states that drills have the following functions:

- Checking or re-teaching the previous day's work in order to proceed to new skills or concepts
- Reviewing the previous day's homework, receiving the students' feedbacks on difficult items, and re-teaching if necessary
- Practicing skills and concepts necessary to do the next day's homework
- Permitting students to correct each other's paper or exercises and re-teaching common problems
- Providing students with independent practice and drill
- Providing weekly or monthly reviews in test or non-test forms

The use of drills in teaching-learning English

Ellis (1986:9) states that drills have advantages for both students and teachers.

For students, drills can ...

- provide for a focus on accuracy.
- provide learners with intensive practice in hearing and saying particular words or phrases.
- provide a safe environment for learners to experiment with producing the language.
- help students notice the correct form or pronunciation of a word or phrase.
- provide an opportunity for learners to get immediate feedback on their accuracy in terms of teacher or peer correction.
- help memorization and automatization of common language patterns and language chunks.
- meet student expectations.

For the teacher, drills can...

- help in terms of classroom management, enabling us to vary the pace of the lesson or to get all learners involved.
- help us recognize if new language is causing problems in terms of form or pronunciation.

The conclusion of the above study is that the teacher should observe the condition of his/ her classroom first. After he/ she gets the students' weaknesses, he/ she can set the necessary remedy. It is true that the suggested remedy has been employed in certain classroom in The Accounting Department, State Polytechnic of Malang. But, as stated in the previous lines, not all the remedies can heal the students' weaknesses in other classes. The suggested remedies may work if the other classrooms has the same or at least similar condition as the ones in which the suggested remedies have been employed. It is suggested that each classroom has its own specific remedy to heal the weakness of the classroom.

REFERENCES

- Berry, Thomas Elliot. 1978. *The Most Common Mistakes in English*. New York: McGraw Hill, Inc
- Borg, W and Gall, M.R., 1983. *Educational Research* (5th Ed). London: Longman.
- Burns, Anne and Joice, Helen. 1997. *Focus on Speaking*. Sidney. National Centre for English language Teaching and Research. Macquarie University.
- Davies, Paul, 2000. *Success in English Teaching*. United Kingdom. Oxford University Press.
- Dick, W. & Cary, L. (1990), *The Systematic Design of Instruction*, Third Edition, Harper Collins
- Diknas. 2007. *Sosialisasi KTSP: Pengembangan Bahan Ajar*. www.diknas.go.id
- Dulay, at al. 1982. *Language Two*. Oxford: Oxford University Press
- Ellis, Rod. 1986. *Understanding Second Language Acquisition*. Oxford: Oxford University Press
- Harmer, Jeremy. 1998. *How to Teach English*.

England. Addison Wesley Longman Limited.

Hughes, Rebecca. 2002. *Teaching and Researching Speaking*. Great Britain. Pearson Education.

Hutchinson, Tom and Waters, Alan, 1987. *English for Specific Purposes*. Cambridge. Cambridge University Press.

Omaggio, C. Alice. 1986. *Teaching Language in Context*. Boston, Massachusetts 02116 USA. Heinle & Heinle Publishers, Inc.

Oxford, Rebecca. (2006). *Task-Based Language Teaching and Learning: An Overview*. http://www.asian-efl-journal.com/Sept_06_ro.php

Politeknik Negeri Malang, 2005. *Buku Pedoman Akademik*. Penerbit Politeknik Negeri Malang

Richards, C. Jack and Rodgers, S. Theodore. 2001. *Approaches and Methods in Language Teaching*. United States of America. Cambridge University Press.

Ur, Penny. 1996. *A Course in Language Teaching*. Great Britain. Cambridge University Pres.

APPENDIX 1

Examples of students' sentences

The followings are students' sentences quoted from their English abstracts. Not the original works but re-typed as what they are.

01) Indonesian sentence: *Salah satu alat yang digunakan untuk mengendalikan biaya produksi adalah menetapkan biaya standar kemudian menganalisis varians produksi.*

Student's translation: *To control production cost is to establish standard cost than analyze variance of production.*

Note:

It is written "analyze" not "analyze".

02) Indonesian sentence: *Keberhasilan operasi, kinerja, dan kelangsungan hidup perusahaan tergantung pada banyak keputusan yang terus menerus dibuat oleh tim manajemen dengan tepat pada permasalahan yang dihadapi karena segala keputusan akan berpengaruh pada keadaan perusahaan pada masa kini dan masa yang akan datang.*

Student's translation: *Successful of company's operation, performance, and life depend on more decision which are made by management team continuously correct on the happened problems because all of decision will have to influence on condition of company now and future.*

03) Indonesian sentence: *Perkembangan ilmu pengetahuan dan teknologi yang sangat pesat, membawa perubahan pada kebutuhan akan adanya system informasi akuntansi yang baik bagi perusahaan.*

Student's translation: *The development of knowledge and technology is very rapidly, makes change on requirement about how well is accounting information system in the company.*

04) Indonesian sentence: *Penelitian ini dilaksanakan pada KUD DAU Malang yang beralamatkan di Jl. Sidomakmur 26, Kec. Dau, Malang.*

Student's translation: *This Final Report was conducted at KUD DAU Malang addressed at Jl. Sidomakmur 26, Dau, Malang.*

- 05) Indonesian sentence: *Tujuannya adalah mengefisienkan jumlah pajak terhutang melalui penghindaran pajak (tax avoidance) tanpa harus melanggar undang-undang perpajakan ...*

Student's translation: *Purpose is to efisiensi the text expense by tax avoidance without transgressing the tax law...*

-) Indonesian sentence: *Lembaga keuangan, khususnya perbankan mempunyai peranan penting dalam menggerakkan roda perekonomian suatu Negara. Oleh sebab itu peranan suatu lembaga Perbankan harus "Sehat", agar tidak kehilangan kepercayaan dari nasabahnya.*

Student's translation: *The finance institution, especially bank's, have an important role in improving the economical growth. Therefore, a bank should be healthy, since it would not losing the customers trust*

- 07) Indonesian sentence: *Berdasarkan hasil tersebut, PT Bank PASar Trikarya Waranugraha dari tahun 2008 sampai dengan 2010 memiliki nilai kredit factor yang berturut-turut sebesar 97,7, 98,5, dan 96,3. Dengan kategori sehat.*

Student's translation: *Based on the result above (2008 – 2010), the credit value factors of PT BP Trikarya Waranugraha were 97,7, 98, 5, and 96, 3 and catagoring healthy.*

- 08) Indonesian sentence: *Penyusunan anggaran pada PR. Djagung Padi hanya dilakukan menggunakan prosentase berdasarkan data historis.*

Student's translation: *The budget of PR Djagung Padi is made by a percontation of the lost data.*

- 09) Indonesian sentence: *Sistem Akuntansi Pemerintah Daerah (SAPD) adalah serangkaian prosedur mulai dari proses pengumpulan data sampai dengan pencatatan keungan dalam rangka pertanggungjawaban pelaksanaan APBD yang ditetapkan dengan entitas pelaporan dan entitas akuntansi.*

Student's translation: *Government accounting system is collecting start data process until write financial to typical APBD with accounting entity and reporting accounting.*

- 10) Indonesian sentence: *Sistem akuntansi adalah organisasi, from, catatan, dan laporan yang dikordinasikan sedemikian rupa untuk menyediakan informasi keungan yang dibutuhkan oleh manajemen guna memudahkan pengelolaan perusahaan.*

Student's translation: *Accounting system is a organize, records, and reports that is coordinated to provide financial statement needed by the management to facilities the company management.*

- 11) Indonesian sentence: *Pengendalian biaya produksi adalah salah satu usaha yang dapat dilakukan perusahaan untuk mendapatkan laba dari setiap penjualan produk yang dihasilkan.*

Student's translation: *Controlling cost production is one of method that can be done by a company to get profit in every product sale that produced.*

- 12) Indonesian sentence: *Proses akuntansi berkembang seiring perkembangan perusahaan, pertumbuhan ekonomi, tingkat pengetahuan karyawan, dan penggunaan teknologi.*

Student's translation: *Accounting process is as develop as company developing, growth of economy, education of employee and the use of technology.*

- 13) Indonesian sentence: *Bona Toserba merupakan sebuah perusahaan yang bergerak dibidang perdagangan khususnya kebutuhan rumah tangga.*

Student's translation: *Bona Toserba is a trading company, especially daily needed.*

- 14) Indonesian sentence: *Berdasarkan hasil perhitungan dengan menggunakan perbandingan, analisis, sumber dan penggunaan dana, dan analisis rasio keuangan dilakukan oleh PT Bank Rakyat Indonesia (Persero) Tbk Kantor Cabang Pembantu Rampal Malang terhadap UD "X" maka pihak bank menilai bahwa perusahaan layak untuk mendapatkan fasilitas kredit karena kondisi keuangan perusahaan yang baik.*

Student's translation: *From the calculation that was done by assessing the financial statement of borrowers from 2008-2010 that the results of calculation using ratio analysis, sources and uses of funds analysis, ratio analysis, and preparation of cash flow, showed an increase in assets, reduction in debt, and an increase in capital. So the bank assess the company's financial condition is very good and deserves credit facility.*

- 15) Indonesian sentence: *Pengendalian biaya produksi memiliki peranan penting dalam dalam memproduksi barang atau jasa yang berkualitas. Maka dari itu diperlukan suatu standar untuk dijadikan tolok ukur dalam menentukan boleh tidaknya biaya yang digunakan dalam kegiatan produksi.*

Student's translation: *Production Cost control have important role function for producted the goods or services that have good quality. For it need a standard to be the role in determinate might or no the cost have been used in production.*

- 16) Indonesian sentence: *Laporan Akhir ini merupakan hasil penelitian yang dilakukan pada CV. Delta Raya, Batu yang merupakan salah satu Wajib pajak dengan nomor pokok wajib pajak 02.533. 579.5-628.000 dalam kewajiban menghitung,*

membayar dan melaporkan pajak terutangnya.

Student's translation: *This Final Report represents the reserac result conducted at CV. Delta Raya-Batu is one of the tax payers with Id. 02.533.579.5-628.000 that has a duty incalculating, paying, and also reporting the tax payable.*

- 17) Indonesian sentence: *Persaingan bisnis akan memacu perusahaan mengatur strategi untuk menarik konsumen. Salah satunya adalah dengan menghasilkan suatu produk berkualitas tinggi dengan harga yang relative terjangkau oleh konsumen.*

Student's translation: *Business competition will force a company make strategy to attract their consumer. One of the alternative way to produce high quality products but low in prices.*

- 18) Indonesian sentence: *Kegiatan perkreditan merupakan kegiatan atau aktivitas terbesar dari perbankan baik kredit investasi, kredit modal kerja, kredit usaha kecil maupun kredit pemilikan rumah (KPR).*

Student's translation: *Credit is abig banking activity like investation credit, working capital credit, small credit enterprise and credit for house ownership.*