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## **Development of Project-Based Learning Models for Teaching Accounting English in Higher Education**

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### **ABSTRACT**

*This study examines the development of a project-based learning model for teaching English for Specific Purpose (ESP) in the Accounting Study Program at the Faculty of Economics and Business, Malikussaleh University. The first stage of data was obtained by conducting interviews with lecturers to obtain preliminary data. Interviews were conducted with lecturers in English courses and lecturers in the Accounting study program to get an idea of the appropriate project material. The second stage is the development of a project-based learning model prototype based on the results of interviews. Furthermore, this prototype was validated by two validators, namely material experts and evaluation and assessment experts. The model was revised based on feedback from the validator to create a project-based learning model that was ready to be implemented. The results of this study create a project-based learning model that can be applied by lecturers in teaching English for accounting in higher education.*

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## **I. INTRODUCTION**

The use of projects as part of the process of assessing students' abilities has become a growing trend in the world of education. The Ministry of Education and Culture and Higher Education in Indonesia has incorporated a project-based learning model into their program, namely Merdeka Belajar Kampus Merdeka. Specifically, the team-based project is listed as one of the recommended learning methods to be applied in higher education in the Main Performance Indicators of State Higher Education (IKU-PTN) (Direktorat Jenderal Pendidikan Tinggi, 2021).

The teaching and learning process aims not only to transfer knowledge. An educator also needs to equip students to be critical in thinking and independent in learning. Project-based learning is an instructional approach that contextualizes learning by presenting students with problems to solve or products to develop. (Moss & Van Duzer, 1998). According to Thomas (2000), a project is a complex task based on a challenging question or problem. Students are involved in designing, problem-solving, decision-making, and investigating activities. Projects provide opportunities for students to work independently over a long period. The expected output of a project is the existence of a tangible product or presentation.

Examples of projects in the context of learning English could be students being given a project to compile vocabulary in a particular field of study and create a simple dictionary that can be shared with their friends. In addition, students can also conduct simple interviews in English on topics such as hobbies or books then they make a diagram of the results of the interview. The topic of project-based learning can be adjusted to the learning level of students.

The form of project-based learning suggested in IKU 7 is a team-based project or a project that is done in groups. According to Nitko & Brookhart (2011), the benefit of group work is that students can demonstrate their ability to work collaboratively in creating high-quality projects. In addition, the Kampus Merdeka program launched by the ministry of education emphasizes student-centered learning. Lecturers guide students by providing challenges and opportunities to develop their abilities independently. Universities are required to design project-based learning methods that can facilitate students in developing their competencies. In addition, lecturers also need to be allowed to implement project-based learning by preparing various issues or problems that can lead students to think critically and creatively in developing a project.

There are three steps for using a team-based project as listed in IKU 7. The first step is dividing the class into groups to work on tasks together for a certain period. Next, groups are given original problems or complex questions and then given space to create work plans and collaboration models. The third step is that each group prepares a final presentation/work that is presented to the lecturer, class or other audience who can provide constructive feedback. The recommended evaluation criteria if implementing project-based learning is fifty percent of the final score weight, which must be based on the quality of the final presentation of the project.

Research on the application of project-based learning in the learning process at different levels of education has been carried out by various researchers. Ramadhani, Santosa & Ngadiman (2013) conducted classroom action research on high school students. A project on accounting materials was developed and implemented. In the first cycle, students worked on projects by creating company profiles and recording transactions in general journals. In the second cycle, students did postings from the general journal to the general ledger and prepare a trial balance. The results of the implementation of project-based learning showed an increase in student activity in apperception, group collaboration, and discussion results. The completeness of student learning has also increased.

Pratiwi et al. (2018) developed a Directed-Project Based Learning (DPjBL) learning model to improve the English language skills of eighth-grade students in junior high school. Students are directed to work on projects related to the topic of descriptive texts, invitation cards, and greeting cards. The results showed that the DPjBL model developed by the researchers could be used in teaching English at the school because of the improvement in student learning evaluation results during the post-test stage.

Wahyuningsih & Susanti (2020) developed a project to make a video teaching English in elementary schools to students of the PGMI study program at IAIN Kudus. The results showed that after making a video project, the students' self-confidence was further improved when trying to teach in elementary schools. In addition, students' creativity and critical abilities are also increasingly developed.

Puangpungsi (2021) conducts research that focuses on the implementation of project-based learning for students in English as Foreign Language (EFL) classes at the university level. The results showed that the students found project-based activities helped them develop skills such as collaboration and teamwork, flexibility and adaptability, and a better sense of responsibility in learning. Studies conducted by Petersen & Nassaji (2016) regarding the perspective of teachers and students on the implementation of PBL showed a positive attitude. The respondents considered the PBL learning approach had several different benefits compared to the traditional language learning approach.

Based on the elaboration of various studies on project-based learning, it can be said that this learning model is suitable to be used to improve learning abilities. Besides, the model can also develop skills like teamwork, critical thinking skills, and independent learning.

This study developed a project-based learning model that is following one of the Main Performance Indicators of State Higher Education (IKU-PTN), namely IKU 7 (Collaborative and Participatory Classes). A learning model in the form of project-based learning was developed in this study for English for Specific Purpose (ESP) teaching materials in Accounting. The materials were adjusted to the lesson plan of the English course and the lesson plan of Introduction to Accounting to ensure that students already have the basic knowledge of English and Accounting required before working on the project. This project is a team-based project in which students work in groups to complete the project according to the guidelines prepared.

This research gives a significant contribution to educational evaluation and assessment, especially in English teaching. This research produced a product in the form of a project-based learning model for teaching English specifically for accounting students that can be used in the learning process at Malikussaleh University. The advantage of this learning model is its unique ability to assess the students because the material used is authentic, realistic, and relevant to the student's field of science. It is expected to be able to help to improve students' English skills. This is following the current conditions where the English language skills of Malikussaleh University students still need to be improved so that efforts need to be made so that students have high competence and competitiveness.

Based on these considerations, the researcher believes that studies and research to develop project-based learning models for accounting English courses need to be carried out so that lecturers understand how to conduct comprehensive alternative assessments of student learning outcomes.

## II. METHODS

This basic research uses a design research approach that has several stages, namely preliminary research, prototyping phase, and the assessment phase (Plomp & Nieveen, 2007). In this study, the third phase, namely the assessment phase, was not carried out.

The first stage is the preliminary research, starting with designing a project-based learning model for English I and English II courses in the Accounting study program by a research team from English and Accounting education backgrounds. The project material is adapted to the lesson plan of English I and II and the Introductory of Accounting I and II which are subjects in the semester I and II in the Accounting Study program. It is intended that the accounting material in the project is following the knowledge that has been obtained by students so that they can understand and work on the project. Next, the researcher made observations of the class to see the teaching and learning process carried out in the English class.

In the second stage, the prototyping phase, the project model was revised and developed by conducting two interviews. The first interview was with lecturers from the Accounting study program to ask for their opinions and feedback regarding the suitability of the material with the lesson plan and student abilities. The project material was revised according to the input from the interview results. Furthermore, second interviews were conducted with English lecturers to obtain information regarding the development of project-based English learning models for the accounting field.

The project model that has been revised several times is given to experts to be evaluated and given feedback. Two experts are involved in this stage, namely the material validator from Samudra University in Langsa and the evaluation and assessment validator from Syiah Kuala University. Furthermore, the prototype was revised according to input from the validators so that the project-based learning model is ready to be used.

The research location and samples are lecturers in English courses and lecturers in the accounting study program at the Faculty of Economics and Business at Malikussaleh University.

Data collection for the initial stage of developing the project-based learning model is carried out by interviewing lecturers. For the prototyping phase, the project-based assessment model was revised and developed based on interview data. Qualitative analysis was conducted to analyze interview data to produce a descriptive analysis that describes the data collected as they are. Furthermore, all data were integrated and then thoroughly analyzed to reach conclusions regarding the development of the project-based learning model for teaching English for Specific Purpose (ESP) in Accounting.

### III. RESULT AND DISCUSSION

After receiving feedback from the results of interviews with lecturers and validators, the project model was revised. This project model is designed for English I in semester 1 and English II in semester 2.

The material of the project model for English I is the accounting profession. This material is following one of the materials in the Introduction to Accounting I. Thus, students have gained sufficient accounting knowledge before working on this project. The title of this project is A Brief Biography of Indonesian Accountants. The steps that must be taken are conducting simple research to find a prominent accountant in Indonesia, making a video script about the accountant, and presenting the results via video. The project description includes the various accounting professions and instructions for conducting an online search of prominent accountants in Indonesia regarding their work, life, and achievements.

There is some feedback from the interviews with lecturers in the Accounting study program. In the initial model designed by the researcher, students were asked to directly interview accountants who work in three areas adjacent to the university's location, namely Aceh Utara, Lhokseumawe, and Bireuen. The project title is 'The 9 to 5 life of an Accountant'. Students must make an activity timetable for an accountant every day while working to find out how an accountant's life is from day to day. However, based on the results of interviews, almost all lecturers agreed that this project would not be easy for students to carry out, especially for those who are still in the first semester. According to the lecturers, these accountants are usually very busy and a bit secretive when it comes to talking about their work. So it will be a little difficult to make an interview appointment with them. In addition, there are not many types of accounting professions that work in the three areas to represent the various accounting professions. For example, it would not be easy to find a public accountant in the area. Therefore, the researcher revised the material according to the input from the lecturers.

Based on feedback from validators, the material in this project is good, relevant, authentic, and sustainable. Details of the complete stages of the project after revision are presented in Table 4.1. Some suggestions for improvement that can be very useful for a project to be successfully implemented in the classroom include:

1. Prior to implementation, students need to be given an introduction and reinforcement on how to make the descriptive text for video scripts such as organization of the text, and language features (vocabularies, grammar, and tenses).
2. During the presentation of results, students also need to be given material reinforcement regarding text structure, vocabulary, and language use, both general and specific in accordance with the appropriate field of science for oral presentations using video.

Table 1. English I Project: Short Biography of Accountant in Indonesia

Subject	Project		Assessment
English 1 for Accounting	<b>Phase 1: Planning</b>		Self-assessment, Peer-Assessment
	1	Students have to choose one of the accountant professions.	
	2	Students will work in group of 6	
	3	Students have to do online search of one accountant from Indonesia that has a significant contribution to their work.	
	4	Students should find at least 3 reliable sources.	
	<b>Phase 2: Implementation</b>		
	5	Students have to prepare a short biography of the accountant in a group.	
	6	Students have to answer several questions related to the accountant	
	<b>Phase 3: Evaluation</b>		
	7	Each group will be divided into smaller group of two and have to write a script for a video presentation based on their findings and answers	Rubric for writing skills
8	The group of two have to present the findings in a video	Rubric for speaking skills	
9	Every group have to post the video on Youtube or Instagram	Peer assessment from the viewers	

The design of the project is divided into three stages, namely planning, implementation, and evaluation based on the project stages compiled by Agustina (2016). Each has its own assessment process.

In point 9, at the end of the project, students are asked to upload videos on their social media such as Youtube or Instagram. This is so that the videos they have made can have a wider audience. In addition, the audience assessment is also part of the assessment of this project.

The project for English II takes the theme of balance sheet material taken from one of the teaching materials in Introduction to Accounting II. Students in semester II are considered to have been able to work on projects with more complicated and specific accounting topics. The steps that must be taken are understanding jokes or anecdotes about balance sheets, conducting a small survey asking about students' understanding of the anecdote, and presenting the survey results. The project description includes the definition of the balance sheet and instructions for discussing the implicit accounting meaning from the anecdote and conducting a student understanding survey.

When designing the English II project, the researcher collected ten anecdotes related to the balance sheet. After that, interviews with lecturers in the Accounting study program were carried out to see their opinions on which anecdotes were most appropriate in terms of content to be given to students in the second semester. In addition, the researchers also discussed with them to understand the true meaning of the images in order to avoid misunderstandings. Of the ten anecdotes, four were selected as the material for this project.

According to the validator, the anecdotal material provided in this project is relevant and authentic to the balance sheet topic so that this project can be implemented in the classroom. The validator provided some feedback:

1. The language focus that is the goal of English II should be further clarified in the description section.
2. Before making posters, it would be better if students were given an introduction to descriptive text about posters or pictures accompanied by text.
3. Students need to be introduced to the text structure and language conventions contained in the text before they write and report findings based on the survey results.

Details of the complete stages of the project after revision are presented in the following table:

Table 2. English Project II: Did you get the joke?

Subject	Project	Assessment
English 2 for Accounting	<b>Phase 1: Planning</b>	Self-assessment, Peer-Assessment,
	1   Students have to choose one of the anecdotes provided by lecturer.	
	2   Students will work in groups of 5.	
	3   Students have to translate the meaning of the text in the anecdot.	
	<b>Phase 2: Implementation</b>	
	4   Students have to discuss within the group the accounting issue of the anecdot.	
	5   The students should answer the questions about the anecdotes.	
	6   Students will do a survey asking other students what can they understand about the anecdot.	
	<b>Phase 3: Evaluation</b>	
	7   Students have to design a descriptive poster based on the survey.	
8   Every member of the group must present their report	Rubric for speaking skills	

	9   Every group will exhibit the poster in campus public area.	Peer assessment from the visitors
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This project is also designed based on the project stages compiled by Agustina (2016) which are divided into three stages, planning, implementation, and evaluation. Each has its assessment process.

The purpose of using anecdotes as project material is so that students can think outside the box in understanding the jokes contained in the picture. It takes concentration and critical thinking to understand the implied meaning of an anecdote. Usually, the background knowledge influences the interpretation that emerges. And the researcher argues that pictorial media will be more attractive to students than long texts.

The anecdotes used in the project can be seen in the following figures.



Figure 1. Accounting Joke: Reading a Balance Sheet



Figure 2. Accounting Joke: Assets and Reliabilities



Figure 3. Accounting Joke: Balance Sheet Figures





Figure 4. Accounting Joke: Fixing Balance Sheet

In point 9, students have to make a poster exhibition of the survey results at the end of the project. So, their findings can reach a wider audience. In addition, visitor assessment is also part of the assessment of this project.

There are several different stages of assessment carried out in this project, the use of self-assessment and peer assessment in the planning and implementation stages, the use of the rubric for writing, the rubric for presentation, and visitors' peer assessment for the evaluation stage. All of those assessments contribute to the final project value with different percentages. The biggest percentage, of course, lies in the assessment of speaking and writing skills, which are 40% and 30% respectively. The assessment of the group contribution and the assessment of visitors or viewers have the smallest weights, which are 20% and 10%, respectively. In accordance with IKU 7, the evaluation phase of this project must have the greatest weight of the total score, which is 50% of the final weighted score in 1 semester (Direktorat Jenderal Pendidikan Tinggi, 2021).

#### IV. SUGGESTION AND CONCLUSION

Based on the results and data analysis, it can be concluded that based on the input from the material validator, the selected material is good, appropriate, and sustainable for the project objectives. However, it is recommended to provide an introduction to students regarding the English teaching focus before implementing the project. In addition, the project-based learning developed in this study has met the requirements to be applied in accounting English classes. In order for the implementation of projects in education at the higher education level to run effectively and efficiently, there are several suggestions from researchers. The lecturers need to be given training in developing Project-Based Learning (PBL) models in accordance with their specific subjects so that the project can run efficiently. Furthermore, the university needs to improve adequate facilities and infrastructure such as the number of books and references, equitable internet connection, and technology that supports the successful implementation of PBL on campus.

This study only focuses on the development of project-based learning (PBL) models. Therefore, further research is required. It would be better to also conduct research about the implementation of the model that has been designed to see if there are advantages and disadvantages. In addition, research about the development of assessments such as rubric, self, and peer-assessment to assess the project comprehensively is also needed.

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