



Accountant Students' Error In Writing: A Conceptual FRAMEWORK

Ajwan Muddin

IAIN Ternate

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Abstrak

This descriptive quantitative: were collected by tests: pretest and posttest. To know the instrument used in (Pre-test) and (Post-test) is valid and reliable; the researcher tried out the test. After the data have been collected on January to April 2024, the students of class F5 belong to experimental group while the students of class F4 belong to control group. Both classes were given pre-test at the beginning. Then, the students of experimental group were taught writing while the control group was taught without. It can be seen from the result of test. The average score increases writing narrative from mean 527 in 29 students' from F5 as experimental and the average score F4 writing narrative is 522 from 29 students'. Meanwhile after treatment and the students' writing narrative the score class F5 from 29 students' got 820 from experimental. And then the score students' writing narrative in class control F4 scores 810 from 29 students' in writing narrative text. it can be seen that there is significant increase of experimental class to the students' in writing ability. On the other words, the experimental class can be significant improvement in their learning writing ability and The hypothesis of testing shows that the score of the experimental class . it was founded that there is significant different between the result of the teaching and learning. It can be seen that the value of p is 0.000 lower than the value of the significant level 5% or $0.000 < 0.05$ that get in the result of analysis.

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(*) Corresponding Author: Ajwan.muddin@iain-ternate.ac.id

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INTRODUCTION

Writing is as a means of communication and it involves transferring a message from our thought using language in the writing form and it is a communication competition. English places a very strategic position because it is used in global sense for international means within multilingual society. This makes English as the first position from all other languages in the world as English becomes very important in global communication so young generation of Indonesian students should acquire English to be able to face global competition.

In English learning process especially writing, learners or students should master several components of English namely, structure and vocabulary, punctuation mechanic, organization. These are very important elements in writing or making English sentences correctly and there are many kinds of languages in our country, In Indonesia where, there are many native languages as tools of communication and then some of foreign languages which function as a means of communication with other countries. English language is the first foreign language as a compulsory subject at public school that must be learned by the students

because English is very important to develop our knowledge of science and technology.

According to Patel (2008 :126), Language is primarily speech and writing is a means to preserve it. Writing is a kind of linguistic behaviour; a picture is not. It presents the sounds of language through visual symbols. Writing may be very important for one group of students but much less important for others. The decision on how much writing to include will be made independently according to the needs of each group of students. Writing is a skill which must be taught and practised. Writing is essential features of learning a language because it provides a very good means of foxing the vocabulary, spelling, and sentence pattern.

Writing is as a means of commuication. Writing involved transferring a message from our thought using langugae in the written form and it is a communicative competence and then Writing is one of skill to express ideas, thoughts, feelings and experiences to the reader. In other words, writing can be said as a mean of communication between writer and reader. Raimes (1983:3) say that writing is an effort to express the ideas So, it is a skillful activity that involves knowledge, ideas, and critical thinking of students.

Likewise, writing skill needs mastering of grammar and vocabulary. The mastering of grammar, writing has very a important because writing also, influence when writer pours the ideas, information and than mesagges into sentence. In Accord with, the mastering of grammar in language writing so that, students can pour the idea and systematically and easy to understand. The problem are facing in English Accountant program at IAIN Ternate special in first semester students; It is difficult to arrange works into good sentences, and phrases but, the students are not accurate in mastering the rule of English language and grammar. Accordingly to influence of the first language then, the language is studying to the English Accountant program in first semester students of IAIN Ternate.

succesful writing involves mastering the mechanics of letter formation and obeying conventions of spelling and punctuation; using the grammatical system to convey one's intended meaning; organising content at the level of the paragraph and the complete text to reflect given/new information and topic/comment structures; polishing and revising one's initial efforts; selecting an appropriate style for one's audience. Nunan (1991 :7)

Writing is often not time-bound in the way conversation is. When writing, students frequently have more time to think than they do in oral activities. They can go through what they know in their minds, and event dictionaries, grammar books or other reference material to help them. Writing encourages students to focus on accurate language use and, because they think as they write, it may well to provoke language development as their resolve problems which the writing puts into their minds. Harmer (2004:31).

Murray and Moore (2006:6-7), states that writing involves starting, progressing, and finishing a complicated, challenging combination of task. It requires you to activate lots of different stages and phases in the process, sometimes all at the same time. Some researchers have claimed that writing can be experienced as one of the most difficult of all skills, requiring an intricate combination of neurological, physical, cognitive and affective competencies (see, for example, Levine, 2004). Others (perhaps most notably Elbow and Bellanof, 2000) claim that

even if writing makes complicated demands on your skills and abilities, it is possible to make writing easy, or at least easy enough for it to feel worth tackling regularly and with good effect.

Writing involves starting and finishing, both requiring very different kinds of orientation. Writing requires listening to and being guided by the voices of others, but also it demands your confidence and your willingness to present your own voice, your own perspective and your own interpretation. Writing often involves an intimate familiarity with the minute details of a specific piece of work, but it also demands that we position these minutes on a broader stage, identifying and explaining connections and comparisons in a wider theoretical context. Writing is not just influenced by what we know and what we have discovered about a particular phenomenon; it is also influenced by what we feel, and more particularly, what we feel about ourselves (Boice, 1988).

Taylor and Gordon (2009 : 4), State that writing is an extremely difficult task if they are trying to grapple in their language with new ideas and new ways of looking at them. Sitting down to write can be an agonising experience, which doesn't necessarily get easier with the passage of time and the accumulation of experience. For this reason you need to reflect upon and analyse your own reactions to the task of writing. That is to say, the task will become more manageable if you learn how to cope with your own particular ways of avoiding or putting off the moment when you start writing.

One way of focusing attention on different aspects of writing is to look at writing as a process. One possible division of the writing process contains the following seven subprocesses and the parts of writing in considering the goals of the writer *a.* having a model of the reader *b.* gathering ideas *c.* organising ideas. *d.* turning ideas into written text. *e.* reviewing what has been written *f.* editing. Nation (2009 :114).

Hudelson (1986) Found that the development parallel that of native English speakers. Given that, she makes five suggestions for teaching writing to students:

- 1) Students can begin to write English before they have complete control over all aspects of language convention (grammar, spelling, and sound). They are able to use what they know at the time to write.
- 2) Students can do different kinds of writing for different purposes and should have opportunities to do (journal, dialogue journals, expressive writing, literature as a model for writing, and writing across the curriculum)
- 3) Students can revise their writing with feedback and support from teacher conferences and peer conferences. Their revision process is similar to those of native English speakers.
- 4) Students are greatly affected by teacher's attitude in classroom context for writing. A process approach to writing indicates to children that their experiences, ideas, and writing are important.

As is true with native English speakers, ELL student's writing development may vary greatly because of individual differences in ability as well as cultural background and language development

According to Hyland (2004:10-13), The process approach to writing teaching emphasizes the writer as an independent producer of texts, but it goes further to

address the issue of what teachers should do to help learners perform a writing task. The numerous incarnations of this perspective are consistent in recognizing basic cognitive processes as central to writing activity and in stressing the need to develop students' abilities to plan, define a rhetorical problem, and propose and evaluate solutions.

Probably the model of writing processes most widely accepted by L2 writing teachers is the original planning-writing-reviewing framework established by Flower and Hayes (Flower, 1989; Flower and Hayes, 1981). This sees writing as a "non-linear, exploratory, and generative process whereby writers discover and reformulate their ideas as they attempt to approximate meaning" (Zamel, 1983: 165). As Figure 1.4 shows, planning, drafting, revising, and editing do not occur in a neat linear sequence, but are recursive, interactive, and potentially simultaneous, and all work can be reviewed, evaluated, and revised, even before any text has been produced at all. At any point the writer can jump backward or forward to any of these activities: returning to the library for more data, revising the plan to accommodate new ideas, or rewriting for readability after peer feedback.

Narrative writing is defined as relating a sequence of events which occurs over some period of time. Both what happens and the order in which the events occur are communicated to the reader. Effective narrative requires a writer to give a clear sequence of events (fictional or non-fictional) and to provide elaboration for it. According to Coulthard (2004:158) one reason why the reader of narrative needs to store contextual information mentally in a frame is that many pro-forms can only be interpreted if this information is ready to hand. The characters in a story, for example, in direct speech or in first –person narration, use words such as *here*, *we* and *everyone* which look, on the surface, as if they are exospheric. Exospheric pro forms are, however, interpreted by looking around the real-World context for a suitable referent.

The process of creating new materials and modifying existing ones are very similar, and Hutchison and Waters (1987) suggest a framework:

Table 2.1
A model of materials design

Input: Typically a text in the writing class, although it may be a dialogue, video, picture, or any communication data. This provides
a) A stimulus for thought, discussion, and writing
b) New language items or the re-representation of earlier items
c) A context and a purpose for writing
d) Genre model and exemplars of target texts
e) Spur to the use of writing process skill such as pre-writing, drafting, editing
f) Opportunities for information processing
g) Opportunities for learners to use and build on prior knowledge
Content Focus: topics, situation, information and other non-linguistics content to generate meaningful communication
Language Focus: should involve opportunities for analyses of texts and for students to integrate new knowledge into the writing task

Task: materials should lead toward a communicative task, in which learners use the content and language of the unit, and ultimately to a writing assignment.
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Source: Adapted from Hutchison and Waters, 1987:108

The materials lead to task, and the resources of language and content that the students need to successfully complete these tasks are supplied by the input. The teacher's aim should be to enable learners to communicate effectively in writing, and they cannot do this if they are simply given a topic and asked to write. They need to have something to write about, they need to know how to generate and draft ideas, and they need to have sufficient language and genre knowledge to perform the task. The materials students are given must facilitate this, and a result materials development, whether this means creating new material or adapting existing resources, is likely to begin by noticing the absence of one or more of these elements. A clear step by step outline of the materials writing process suggested by Jolly and Bollitho (1998:97) and shown in this figure.

Abedi et al (2010:1) error correction is a crossroads at which many different interests converge: it has normally been assumed that teachers are in favor of correcting learners' errors (and, indeed, Evans, Hartshorn and Allen Tuioti in this volume provide hard evidence to support that assumption) but the heated debate among the professionals tends to revolve around what errors need to be corrected as well as who should correct them. Another expert comes to Ferris (2002:171) stated that error correction is widely seen by teachers as crucial for writing development and generally expected and welcomed by L2 students. In the present study, too, the students welcomed error correction on their writings and even demanded it when it was not provided.

Truscott (1999:168) stated that error correction is of little benefit and even harmful and therefore, it should be kept aside in EFL writing classrooms. On the other hand, Ferris (2002) claimed that error correction is widely seen by teachers and students as an important factor in improvement of the writing ability. Some other studies (Cohen, 1987; Ferris and Roberts, 2001) also pointed to the importance of accuracy and therefore error correction in students' writings and the students' willingness to receive feedback on their errors.

Akhter (2007:2) stated that error correction is one of the major areas in language pedagogy and also in the area of teacher's role in language learning. The role of error correction and feedback not only depends on the teacher but also on the students. While looking at when and how the errors are corrected, it is also important to look at how the students react to the corrections and feedback. It is because the students may be reluctant in class to respond out of fear of making errors as teachers may correct them or the students may feel embarrassed in front of others. Students also may have some negative notion about error correction. Considering both sides, the teacher and the student, error correction and feedback play an important role in the language learning pedagogy.

METHODOLOGY

This research was held from December 2022 to April 2023 at IAIN Ternate academic year. It is located on Jl. Lumba-Lumba, Dufa-Dufa, Kec. Kota Ternate

Utara, Kota Ternate, Maluku Utara. The study was done through teaching- learning processes in the classroom of class F5 to teach writing.

The data of the researcher take: Quantitative data. The data were collected using some techniques, namely: interview, observation, and questionnaire.

The quantitative data of the research were collected by tests: pretest and posttest. To know the instrument used in pre-test and post-test is valid and reliable, the researcher tried out the test. After the data have been collected, they have to be analyzed. Quantitative methods, as they are commonly conceived, derive from experimental and statistical methods in natural science Desai Vandana (2006:116). Writing before and after the action or the result of (pre-test) and (post-test) in the classes.

According to Creswell (2008: 152) population (or the sampling frame) is a group of individuals (or a group of organization) with some common defining characteristic that the researcher can identify and study. Within this target of population, researcher then selects a sample for study. Sample is a sub group of the target population that the researcher plans to study for generalizing about the target population. It means that population not only sub group but also the other thing, object and subject in area.

The population of this research is all the First semester students of IAIN Ternate. The research sample is divided into two groups of first semester students because this research type is an experimental research study, one group is to be an experimental group and other is control group.

One of the aims of this research is to find out whether the achievement scores on the writing test of the students in Accountant IAIN Ternate who are taught using writing.

RESULT AND DISCUSSION

The activity of writing lesson in each text had covered the important aspects to be mastered by the students' in writing narrative text. In each writing activity the student's researcher analyzed an English text according to its score.

Categories for Evaluating Writing

No	Test Materials
1	Vocabulary
2	Grammar
3	Punctuation
4	Organization

Source: Brown, 2000:357

The finding of the research shows that it can improve all indicators of students' writing text. It can be seen from the result of the test. The average score increases writing narrative from a mean of 527 in 29 students' from F5 as experimental and the average score F4 writing narrative is 522 from 29 students'. Meanwhile after treatment and the students' writing narrative the score class F5 from 29 students' got 820 from experimental. And then the score students' writing narrative in class F4 scores 810 from 29 students' in writing narrative text. So, it can be seen that

there is significant increase of experimental class to the students' in writing text. On the other words, the experimental class can be significant improvement in their learning writing text and The hypothesis of testing shows that the score of the experimental class. the students are significantly higher than control class than according to the data analysis, it was founded that there is significant different between the result of the teaching and learning. It can be seen that the value of p is 0.000 lower than the value of the significant level 5% or $0.000 < 0.05$ that get in the result of analysis.

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