

IMPROVING ACCOUNTING STUDENT'S WRITING SKILL USING FOUR-PHASE TECHNIQUE

Ni Made Ernila Junipis¹, Ni Made Ayu Purnami²

¹²Universitas Triatma Mulya, ITP Markandeya Bali

Corresponding e-mail: ernila.junipisa@triatmamulya.ac.id

Received: 1st of September 2022, Accepted: 11th of November 2022, Published: 1st of December 2022

ABSTRACT

This research is aimed to find out whether or not the implementation of four-phase technique during students' learning activities. The participant of this research was 29 students in accounting class in Triatma Mulya University. The required data were collected through the use of questionnaire, observation checklist, and writing test. The data from the questionnaire indicated that students had positive attitude toward the implementation of Four-Phase Technique. Four-Phase improves their motivation in learning English and this technique brings more fun to the process of learning. Moreover, it was found from observation data that the students were actively participated during Four-Phase implementation. Finally, the study proved that Four-Phase Technique improved students' writing skill. Students' mean score of writing before implemented this technique was 57.20 in the beginning of the study the mean score was 72,5 their mean scores improved from 78,94 to 84,23. It means the four phase technique can improve student's writing skill.

Keywords: Four-Phase Technique, Writing Skill, Accounting Students

ABSTRAK

Penelitian ini bertujuan untuk mengetahui ada atau tidaknya penerapan *Four-Phase* teknik selama kegiatan belajar siswa. Partisipan dalam penelitian ini adalah 29 mahasiswa jurusan akuntansi Universitas Triatma Mulya. Data yang diperlukan dikumpulkan melalui penggunaan angket, daftar periksa observasi, dan tes menulis. Data dari angket menunjukkan bahwa siswa memiliki sikap positif terhadap penerapan *Four-Phase* teknik. *Four-Phase* teknik meningkatkan motivasi mereka dalam belajar bahasa Inggris dan teknik ini membawa lebih banyak kesenangan dalam proses belajar. Selain itu, ditemukan dari data observasi bahwa siswa berpartisipasi aktif selama pelaksanaan *Four-Phase* teknik tersebut. Akhirnya, penelitian ini membuktikan bahwa *Four-Phase* teknik dapat meningkatkan keterampilan menulis siswa. Nilai rata-rata menulis siswa sebelum menerapkan teknik ini adalah 57,20 pada awal pembelajaran nilai rata-rata adalah 72,5 skor rata-rata mereka meningkat dari 78,94 menjadi 84,23. Artinya *four-phase* teknik dapat meningkatkan keterampilan menulis siswa.

Kata Kunci: *four-phase* teknik, kemampuan menulis, siswa akuntansi

Copyright (c) Ni Made Ernila Junipis, Ni Made Ayu Purnami

INTRODUCTION

In this era, education refers to an interaction between the two parties, between teachers and students. The interaction between these components will occur during the activity in the classroom. The teachers' role is very important in providing students to learn. It is important to select the appropriate learning strategies; teachers are expected to deliver the materials in more interactive ways. Interactive learning situation will enhance students' motivation to learn.

English has 4 basic skills such as Listening, Speaking, and Writing. There are also 3 basic components in English such as Grammar, Vocabulary, and Pronunciation. All of those skills and components have to be mastered by the students.

One of four basic skills that have to be mastered by the students is writing. Based on Rai Antara (2016) stated that writing is the process of expressing yourself. In writing there is a process of transferring the ideas of the writer. In writing process, we always involve thinking skill and creative skill (Puput, 2018). This process is important followed by the students. Besides that, Widdowson (1978) stated that writing is the act of making up correct sentences and transmitting them through the visual medium as mark on paper. Besides that Hornby (1974) also states that writing is in the sense of the verb 'write'. Write is to make letters or other symbols (eg ideographs) on a surface, especially with a pen or a pencil on a paper. The purposes of writing are to express one's self, to provide information for one's reader, to persuade one's reader, and to create a literary work. From all those definitions, writing is a process that should be mastered by the students when they want to share their ideas or feelings. In helping students writing imaginative story, a teacher can present a prompt to behave students in a certain way such as a technique to help them in write their ideas (Pramusinta, 2010).

Writing is one of important skill to be mastered because so many communications in this era can be seen through newspaper, magazine, blog, website and the other social media. According to Puspitasari (2014) writing skill is also important to be mastered in order to maintain a good communication with other people. Therefore, in teaching English in the class should include teaching writing skill in a good way in order to help the students to build their competency in English written language. Writing is a process of communication among people to share information. According to Virdyna (2016) defines Writing is an interesting activity, it can give students some advantages although basically there are difficulties in writing but it is still a useful, essential, integral and enjoyable part of the foreign language lesson.

The researchers did an interview and the result is the students still getting confused to arrange their writing ideas. They have difficulties in arranging the ideas and also the use of vocabularies. They think that writing is difficult because they need to mastering grammar, vocabularies, diction and others components. That is why they usually write in short paragraphs when the lecturer asked them to write. The fact, the students need to write paragraphs or short story as one of the final project in the end of their English subject. In interview session the student said that in writing they have to considered of many components such as grammar, diction, arrangement and others. The students' result in writing test also proves that writing is a hard thing to do. The teachers have to use creative learning techniques to improve the students' writing ability.

According to Suharni (2016) there are five components that should be taken into account in order to compose a writing product:

- Content; In this part “content” relates to how well the students put the thesis statement and supports it with some related ideas. The students can write personal experience, illustration, facts, opinion, and the use of description, cause or effect, and also comparison or contrast. It can help the students to focus on their idea.
- Organization; in this part “organization” in writing talk about how well the writers write the introductory, body, and conclusion as well as possible.
- Discourse; The “discourse” deals with the use of topic sentence, the unity of the paragraph, transition, discourse marker, cohesion, rhetorical conventions, reference, fluency, variation.
- Vocabulary; Vocabulary is the words that used by the writers. In writing, the writer should choose the appropriate words to form phrases, clauses, and sentences in order to make meaningful and effective writing.
- Mechanics; Mechanics of writing are related to spelling citation of reference and punctuation.

There are many techniques in teaching writing and one of the technique that can be used is Four-Phase Technique. Ilangkumaran (2020) stated that four phase technique gives provide more tangible solution to the students who face challenges in writing. It means that the four-phase technique is a technique that can be used by the teacher to solve the student’s problem in writing. According to McNiff (1992: 22) these are the stages of four-phase technique; they are planning, acting, observing and the last one is reflecting. In Planning phase, teacher ask an suggest the students to learn to imaginative in their writing. The teacher can use pictures, videos to help the students get ideas in writing. The next phase is acting. In this phase the students will accompanied by music to guide them in learning. The third phase is observing. In observing phase the students will observe the effects of the critically informed action in the context in which it occurs. The result of the observation was recorded on observation sheets as the data. The data collected can be used as basic to decide what activity would involve in the next meetings. The last phase is reflecting. The students will improve their writing in terms of checking the grammar that used and also vocabularies, and misspelling. Those steps will make the student easier to create their writing as stated by Pramusinta (2010) that stated that Four-Phase technique can be used to improve student’s imagination make the classroom condition more conducive in learning activities

Accounting students have to master the skill that can help them to achieve their future goals. Some of the learning that they have to do like making a program, making a proposal, draft and others that is why they have to be good in writing skill. Writing skill will helpful for them in writing their project. In business side , writing is a basic skill that should be mastered by the students so they can easier to do their task.

METHOD

This research is a Class Action Research. Classroom action research is the research that conducted in the classroom and the purpose is to improve the quality of the teaching and learning process and get the better results Classroom action research takes a long time or periode because the researchers have to implement actions and variables that have been designed to get the best result for the students and also for a better learning goals.

As stated in Kemmis and McTaggart (2000) as cited in Arikunto (2006) action research as participatory research. There are 4 steps of Classroom Action Research, they are planning, action, observation, and the last is the implementation for each cycle. Accordint to Wijayanti (2020) in classroom action research cycle consist of planning, observing and reflection. In Planning steps the researcher designing the strategy and model of teaching for teaching writing. In this steps the researcher also preparing the lesson plan, preparing the instruments and setting the criteria of success. In action step, will be the implementation of the lesson plan. In observing, the researcher will collect the data and the students' score from their writing. In reflecting is deal with process of analyzing the data collected. By doing this step, the researcher can determine if the cycle can be stopped or not. The cycle can be stopped if the criteria of success have achieved. However, the cycle should be revised if the criteria of success have not been achieved yet.

The type of this research is consist of 4 steps, they are planning, action, observation, and the last is the implementation for each cycle.

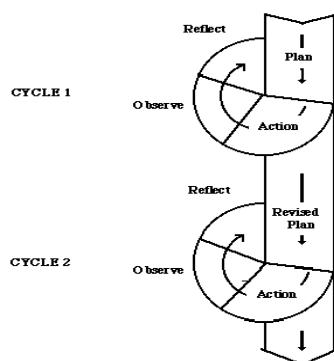


Figure I. (Arikunto, 2006:93)

This action research is carried out within three cycles, cycle 1, cycle 2 and cycle 3. The procedures of the study is begun by conducting pre-research, followed by planning step, action step, observation step, and reflection step. There are several data collection techniques applied in this study such as test, observation, field notes and questionnaire. The test is consisted of four tests, namely pre-test (Test 1), posttest in cycle 1 (Test 2) and post-test in cycle 2 (Test 3). Post-test in cycle 3 (Test 4) Meanwhile, during observation, observer is equipped with an observation sheet.

This action research consist of three cycles, such as; cycle 1, cycle 2 and cycle 3. The procedures of the study is begun with pre-research, planning step, action step, observation step, and reflection step. There are several data collection techniques applied in this study such as test, observation, field notes and questionnaire. The test is consisted of four tests, namely pre-test (Test 1), posttest in cycle 1 (Test 2) and post-test in cycle 2 (Test 3). Post-test in cycle 3 (Test 4) Meanwhile, during observation, observer is equipped with an observation sheet. This research was carried out on Triatma Mulya University . Data came from 2nd semester students, lecturers, observers, and documents. Data collection techniques used tests, questionnaires, observations, interviews, and documents. Data validity uses triangulation techniques, namely data triangulation and source triangulation. Data analysis used is quantitative and qualitative data analysis. This classroom action research was carried out for three cycles. Each meeting consists of planning, implementation, observation and reflection.

There were two types of reading test that used in this study. The first one was pre-test. It was used to measure students' writing skill before the implementation of the technique. The second was post-test. It was administrated to measure the improvement of students' writing skill after the implementation of the technique and this test was given at the end of the cycle. The result of pre-test would be compared with the result of post-test I and post-test II to know the effectiveness of the treatment given in two cycle in improving the students' writing skill.

Second was researcher's diary. Researcher's diary was used by the researcher in order to take a note the classroom activities during the teaching and learning process. It was used to record students' behaviors and the condition of the class during the teaching learning activities. The data from the researcher's diary was used to know the students' problems during the teaching and learning process.

The last was questionnaires. The questionnaire was divided into two. The first was administrated after the pre-test. It was used to know about problems that the students face in

reading class and the second one was given at the end of the cycle in order to know students' responses after giving the action. The data obtained from the test were analyzed by using descriptive quantitative method. The data obtained from researcher's diary and the questionnaires were analyzed by using qualitative method.

The purposes of action research in school and classroom fall broadly into five categories Cohen (1989) in Khasanah(2013) They are; First, it is a mean of remedying problems diagnosed in specific situations, or improving in some way a given set of circumstances. Second, it is a mean of in-service training, thereby equipping the teacher with new skills and methods, sharpening his analytical powers and heightening his self- awareness. Third, it is a mean of injecting additional or innovatory approaches to teaching and learning into an ongoing system which normally inhibits innovation and change. Fourth, it is a mean of improving the normally poor communication between the practicing teacher and academic researcher. Fifth, it is a mean of providing a preferable alternative to more subjective approach to problem solving in the classroom.

From those explanation above there are five purposes of classroom research; remedying, in service training focus on teacher preparation in terms of method or skill, the third one is a place or a chance to add some approaches to improve the innovation of teaching skills, the fourth one is to improve the communication that occur between teacher and researcher and the last one is to give a chance to find alternative approaches to solve all the problems that occur in classroom activities.

In this research the researcher will use classroom action research to find out wheter there is any improvement of student's writing skill with four phase technique that applied in classroom activities. The students will taught by four-phase technique during the learning process. The four phase technique are planning, acting, observing, reflecting. From those steps the student will easier to prepare their writing, prepare the ideas and guide to make a good writing.

FINDINGS AND DISCUSSION

In each cycle the students will do some tasks in writing. They will write a text and paragraphs and use appropriate vocabularies in their writing. The students will be accompanied by the teacher in teaching and learning activities especially in writing sessio . The teacher will take score from the student's work. The student's work is taken from student's writing assessment. The students produced several pieces of work. And from their portfolio, the assessment is based on for each cycle. After each cycle, work to measure the students writing skills is submitted to check and to find out their achievement in writing.

Table 1 Category of Score

Score	Category
80 -100	Excellent
65 -<80	Good
55 -<65	Adequate
40 -<55	Unacceptable
<40	Not college level

This research consisted with three cycles . At each meeting is carried out in accordance with the plan has been made.

Table 2 Average Score of the Result of the Study

Cycle	Average	Percent
Before Cycle	57,06	22,24%
Cycle I	72,5	51,4%
Cycle II	78,94	80,3%
Cycle III	84,23	91,6%

Based on Table 1, it can be seen that in the first, second and third cycles the average score and percentage of observations on teachers and students increased. The results of these observations have shown the achievement of the target performance indicators, namely the observation results reach an average of 84%.

Based on the table, the average score was lower. After the treatment the average score was better in each cycle. The percentage of completeness of student learning outcomes when compared with pre-cycle, cycle I, cycle II, and cycle III has increased. The Implementation of Four-Phase Technique can improve students' writing skill . In implementing the Four-Phase technique there are four steps that implanted in classroom activity. Firstly, it is by requiring attention through Oral Composition to help them get ideas quickly. Secondly, it is by checking their grammar, spelling, and punctuation in the Sentence Writing activity. Every groups write their works on the board and let other groups revise the grammar errors and mistakes in spelling and punctuation. The teacher writes possible ideas to help them revising their short stories. Thirdly, it is by requiring every student to add or combine their imaginative stories in Co-operative writing. And lastly, it is by requiring a direct writing guidance using sentence styles in English. The students can develop that story by Written Composition activity to renew the setting, plot, or characters based on their own imagination. They just revise the setting or add more conflicts to be looked new. It is designed to help students organize their ideas of writing clearly and coherently into elements of stories after getting feedback from teachers and peers.

In the learning process there are some improvement that occurred. In cycle 1 it was found that students did not focus and bored in the lesson but in the cycle 2, the students became more focus on the lesson, interested in the class and writing session. Based on Kauchak (1996) in Fitria (2012) stated that A Four-Phase Technique uses modeling as the central idea of social cognitive theory that people learn through interacting with and observing each other . This learning from models makes the students focus on the writing activities. The result proves that a four-phase technique is able to improve classroom activities. The improvements are presented in the following table

Table 3 Improvement in Classroom

Problems indicator	Before Research	After Cycle 1	After Cycle 2	After Cycle 3
The students need longer time to start their writing	Most of the students did conversation with their friends rather than focus on their own writing	The student did not need longer time to start their writing	The student can start to write their writer easier than before.	The student can start to write and seemed enthusiast in their writing
The student feel bored with the writing activity	Some students seemed not interested in the lesson because the technique of teaching is too monotone	The students started to participate in class activity	The students participated actively during the class activity	The student seemed enjoy with the classroom activity
The student did not focus on the task	During the activity the students still talked to their friend and had a conversation in class.	The student did not chat with their friend during the classroom activity	Some students focused in classroom activity	Some students were able to focused and finished their task

From the table presented above, it can be seen that the usage of a four phase technique has created better classroom situation. The improvements occurred during the teaching learning process. This results supported by the research of Fitria (2012) stated that a four-phase technique is able to improve students' writing skill and classroom situation. It shows that there

was an improvement of the students' writing skill before and after the research. The four-phase technique also gave more chance for the students to follow the steps or procedures of writing to make it become easier for them. The process of writing was important and it will lead the students to do their writing more enjoyable. Wibowo (2013) stated that the process of writing is important to improve the student's writing skill because it can be more enjoyable for them.

CONCLUSION

Based on the research result above it can be concluded that the four-phase technique can improve writing skill. The improvement can be shown from the result and student's score in writing activity. Before the researcher implemented a four-phase technique, the mean score of their writing only 57.06. After the researcher implanted the four-phase technique the mean score increase from 72,5 to 84,23.

Beside that this technique can improve the writing class situation. The students more focus and pay attention to the activities that occurred in the class. The students also enjoy the activities. The students more creative and confidence in group discussion or group work. The last conclusion the four-phase technique can improve students enthusiasm in writing activity. They were also confident to write their idea in writing session.

The research would like give some suggestions for the students, for the teacher, the institution of education, and also for the other researcher. For the students, the researcher suggested the students can choose or use the method that is helping them in studying especially in writing. For teacher, the researcher suggests that the English teacher could apply the appropriate teaching technique or method is really helpful for the students for the example the four-phase technique. For the institution of education, the researcher suggests that the institution of education should be provided with appropriate facilities in order to support the teaching and learning process. Finally for the other researcher, the researcher wants to suggest that they can get a great experience which can be used for doing a better action research in the future.

REFERENCES

- Antara, et.al. (2016). *Keterampilan menulis wacana argumentasi berbahasa Inggris dengan metode esa pada mahasiswa level post intermediate di STIE Triatma Mulya*. *Journal Linguistika*. <https://ojs.unud.ac.id/index.php/linguistika/article/view/22661>
- Arikunto, S. (2006). *Metode Penelitian Kualitatif*. Bumi Aksara.
- Hornby, A, S. (1974). *Oxford learner's dictionary of current English*. Oxford University Press.
- Ismail, B. (2008). *The Implementation of Process Writing*. Shahid Chamran. University.

- Boardman, C. A., & Frydenberg, J. (2008). *Writing to communicate 2: Paragraphs and essays*. Pearson/Longman.
- Breton, J. (1983). *A plan for writing*, CBS college publishing.
- Puspitasari, E, Y. (2014). The use of picture series to improve writing skill. Universitas Negri Yogyakarta Press.
- Fitria, S. (2012). *Improving student's writing skill using Four-phase Technique*. Universitas Sebelas Maret Surakarta
- Ilangkumaran, et.al. (2020). Improving tamil writing skills by using the four-phase technique. *Universal Journal of Educational Research*, 8 (12). Doi: 10.13189/ujer.2020.082501
- Khasanah, S. (2013). *Classroom Action Research*. Universitas Islam Negeri Ar-Ranir Press.
- McNiff, J. (1992). *Action research: Principles and practice*. Routledge.
- Suharni. (2016). Using presentation, practice, production strategy toward students' ability in comparison and contrast paragraph writing. *Curricula*. 1(1). <https://doi.org/10.22216/jcc.2016.v1i1.924>
- Cheiko, C. (2010). *A study of the process writing approach*. Japan
- Oya, O. (2006). *Process writing*. Bogazici University SFL
- Pramusinta, A.D. (2010). *Using a four-phase technique to improve the students' imaginative writing skills*. Univeristas Sebelas Maret Surakarta
- Puput, S. (2018). *Improving students' writing skill by using four square writing technique (a collaborative classroom action research)*. Universitas Raden Intan
- Virdyna, N. K. (2016) Teaching writing skill by using brainwriting. *Okara: Jurnal Bahasa dan Sastra*. 10(1). <https://doi.org/10.19105/ojbs.v10i1.812>
- Weigle, S.C. (2002). *Assessing writing*. Cambridge University Press.
- Wibowo, A. B. (2013). Improving writing skill by using process writing approach for grade x students of SMAN 1 Kasihan, Bantul, Yogyakarta in the academic year of 2012/2013. *Unpublished Undergraduate Thesis*. Yogyakarta: English Education Department, Faculty of Languages and Arts, Yogyakarta State University. <https://eprints.uny.ac.id/25697/1/Arya%20Budi%20Wibowo%2008202244024.pdf>
- Widdowson, H.G. (1978). *Teaching language as communication*. Oxford University Press
- Wijayanti, A.A Ratih. (2020). Penerapan Word Mapping dalam Meningkatkan Pemahaman Kosakata Bahasa Jepang Perhotelan pada Mahasiswa Program Studi Perhotelan Sekolah Tinggi Pariwisata Triatma Jaya. *Jurnal Manajemen Pelayanan Hotel*. 3 (2). http://dx.doi.org/10.37484/manajemen_pelayanan_hotel.v3i2.59