

The Role of English for the Improvement of Vocational High School Students in the Department of Accounting About Financial Reports

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ABSTRACT

Vocational high school students really need to master English because to improve and understand the processes in accounting financial reports because every transaction in the accounting department uses English so that students' abilities in English increase even more and students understand and know about transactions related to the company's financial reports from the research results there are still many students who do not understand and do not understand English, it can be shown from the results of the average score of students in the subject of English is still low the type of research is that which is used descriptive qualitative. As well as the method in this research is an observational interview test, as well as the results of the research that has been carried out, namely from the results of student activities from start to finish, namely with the initial test cycle to the final test by looking at the increase in the average value of students in class in each process activity, namely the learning outcomes of vocational high school students by understanding accounting readings in English.

Keywords: English, vocational high school students majoring in accounting, financial reports

INTRODUCTION

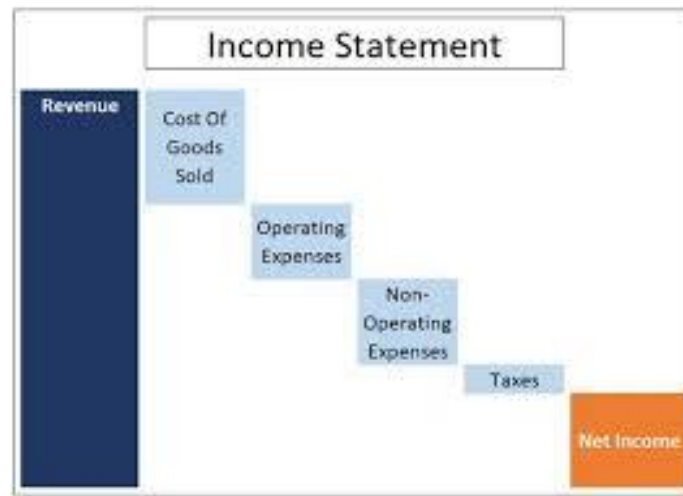
English is an international language as a window of knowledge in knowledge, therefore every agency, especially in Indonesia, currently requires prospective employees or employees to know and understand so that they can use international language as evidenced by an English certificate, both toefel and so on, with a predetermined score. as an administrative requirement to understand and know English, of course, it is a measure in completing work and very helpful in the world of work to complete assignments such as comparative studies or visits abroad in order to facilitate international communication within the scope of global discussions.

Learning models that focus on a particular object hope why focus on an object in the English language learning process activities so that students quickly understand and respond to the language

because it is done every day and is needed at any time in a job or career that is being pursued or do one example of discussing finances within the company, of course, transactions related to finance or with financial reports in a company, both service companies and trading companies, even larger, such as manufacturing companies, of course, the use of language used in transaction activities is different from the three this category and it needs to be studied about how the company's income is and how to calculate the total income minus costs or company expenses because talking about accounting requires specific learning in its field, especially in high school vocational because by learning English, students are quick and responsive to existing activities in the company. The phenomenon is that every company now always uses English to transact, imagine if an accountant doesn't speak English, then he can't do the transactions that are in the company. The purpose of this research was to find out the increase in school students' understanding of English, especially related to secondary schools, accounting majors, which use a lot of English terms in making financial reports.



Some of the problems in this research that have been found in accounting learning activities for students are that there are findings between concepts and practices that are not specific, they are still said to be general, there is no difference from public schools or high schools, vocational high schools should be different in teaching English because The vocational studies that are studied between the engineering major and the accounting major, of course, in providing English learning must be different because the differences are quite clear in that the engineering department students learn about production lathes and how to operate them as well as repair and the tools used in machine repair This is also the case with accounting majors learning about transactions, both transactions within the company itself and transactions that involve outside the company, such as sales and purchases and paying taxes and transactions to find out the end of the month, such as making other transactions. Financial reports make profit and loss reports, reports on changes in capital and balance sheets and how to record financial statements or cash flow and so on because they are very useful when students graduate and as a provision for knowledge to work later.



There are several students in the learning process from the teaching materials that are given to students who prefer to do it every day because it is appropriate and very relevant to their daily life so that with that material or lessons can be remembered and understood more quickly and understood because it is used every day in the learning process.

STUDY OF LITERATURE

The role of learning English at a vocational high school majoring in accounting

Learning English is a process that uses a lot of methods in learning, namely with the aim of being able to understand correctly and understand the learning of English, there are also many methods whose goal is to facilitate the learning process with various disciplines or various majors in school with methods that are adapted to students not only accounting science which uses a lot of English language terms. English is referred to as an international language that is widely used in parts of the world to facilitate communication in every activity or business carried out in every organizational activity or other matter, this is a challenge for vocational high schools majoring in accounting so that their students can use English orally and in writing and active in the use of English in the era of globalization. Accounting Major SMK – Accounting learning consists of manual learning and computer accounting (MYOB), by studying accounting lessons students can develop knowledge in the world of accounting and create financial books for service companies, trading companies, and manufacturing companies. The best graduates are students majoring in accounting, some continue their studies, some are immediately absorbed in the world of work. Because for accounting students, the majority of alumni immediately enter the world of work after graduation. For the Accounting Department, the learning material is about financial bookkeeping. The advantage of accounting majors compared to other majors is that accounting students are able to do financial bookkeeping from simple to complex, both manual and computer accounting (MYOB). Accounting graduates are more thorough in their work than other graduates because they have been trained to always work carefully because dealing with fina

The role of learning English at vocational high schools majoring in accounting in accounting learning

he role of English in accounting science at vocational high schools majoring in accounting is due to every activity in learning accounting science starting from the introduction of accounting such as the benefits of accounting or accounting functions internally and externally, namely internally for within corporate organizations such as directors, managers to employees so that they understand regarding the science of accounting while external investors need capital owners because capital owners must really

believe that the capital invested in companies is safe and can move in a positive direction, namely getting profits or profits every month so that the hope of getting dividends is greater than the company's activities shown by the financial reports company.

In this end-to-end era, mastery of foreign languages becomes absolutely necessary for anyone, whether working or still hunting for work. Such as with positions related to the field of accounting, where it does not close the ability to encounter some English private accounting terms or vocabulary. Therefore, the internal intention to enrich his knowledge in res accounting, inevitably you have to devour the ki akal-manual of accounting, whether internal Indonesian or English. By solving accounting terms in an external language, then when He uses English accounting tools or software, you will not be confused. That's only a small part since the importance of mastering accounting terms. When he becomes an accountant in a firm or the parable of the owner of a trade, then you can explain this term in a language that is easier to understand then it is your subordinate.

Financial statements

The financial statements namely informing the records of financial transactions both money coming in and money going out in an organization or ongoing business to find out the company's financial position whether the company is in good or bad condition, this information can be seen by the notes on the financial statements, purchase notes and sales records that are usually carried out by companies in preparing financial reports, namely once a month or once a year depending on the business and their needs are determined by company policy, the contents of financial reports in general include profit and loss reports, reports on changes in capital, balance sheets, cash flow, notes to financial statements.

Financial statements are written records that convey the business activities and the financial performance of a company. Financial statements are often audited by government agencies, accountants, firms, etc. to ensure accuracy and for tax, financing, or investing purposes. For-profit primary financial statements include the balance sheet, income statement, statement of cash flow, and statement of changes in equity. Nonprofit entities use a similar but different set of financial statements.

METHOD

In this study using the activities of vocational high school students majoring in accounting using a qualitative descriptive method, by carrying out the activities of vocational high school students majoring in accounting at the beginning of activities about accounting reading after carrying out activities on understanding accounting reading related to financial reports and collecting data related What is done is data including initial tests and final tests, interviews, observations, research conducted using the class action method and conducting preliminary research activities in a cyclic manner such as carrying out the concept of planning, implementing, observing, observing and ending with reflection. reports and collecting data related What is done is data including initial tests and final tests, interviews, observations, research conducted using the class action method and conducting preliminary research activities in a cyclic manner such as carrying out the concept of planning, implementing, observing, observing and ending with reflection.

RESULTS AND DISCUSSION

In the initial research, namely conducting research in vocational high schools by observing classes majoring in accounting studying English subjects, before making observations in research, of course, the author recapitulated the needs needed in the research so that information was obtained as an initial description first. regarding the situation and conditions that exist in the accounting department at the vocational high school in the research location, because in this activity it is possible to find out the level of students' ability to understand financial reports related to the ability of vocational high school students to

understand English lessons, and also conduct interviews as well as the authors also conducted initial tests on vocational high school students related to accounting, namely about financial reports using English.

The next stage in this research is to try to give questions using Indonesian language which is related to financial reports that are studied in vocational high schools majoring in accounting. From the results of the answers, it turns out that students can answer correctly and correctly about the accounts given in accounting lessons because students Mastering the vocabulary that was given and asked about related to financial reports, after the stimulus earlier the researcher conducted interviews with students regarding these questions about the financial report material for accounting subjects, it turned out that students had very difficult vocabulary in English because they could not master English because one of them was cannot be used daily in accounting subjects regarding financial report material.

Based on the problems faced, the researcher as an English teacher needs to provide the best solution regarding students' understanding of financial report material by using English terms by providing lessons that focus on financial report material and each lesson is carried out with the habit of solving problems or the problem is using English so students are used to it so that their students can use English with regards to accounts in financial reports.

From the initial stage before starting the new semester, out of a total of 150 students, test results regarding English material on average students had a score of 60, only 20 students whose grades were above 70 after the semester ended and students had been given financial report material in the accounting department, namely at get used to the method using English it is proven that there is a fairly good change, namely the average score of vocational high school students majoring in accounting has an average value of 75, as many as 110 have a value of 75 and the rest are below 75, from the results that have been carried out researchers can understand that there is an increase in the ability to speak English in financial report material, students are able to answer using English in accounting subjects.

CONCLUSION

From the results of research that has been carried out by researchers on vocational high school students majoring in accounting, it shows that there is an increase in English proficiency in the subject matter of financial report material, because it can be proven by the average student score of each test that is carried out, there is an increase in value because students are able to understand financial report material by using English related to accounting and improving students' abilities about their English.

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