

Students' perception on bilingual dictionary of financial accounting terminology

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Abstract - Even though a dictionary is said to be more important to be used while students are reading and writing than speaking, but its existence among learners is undebatable. This need becomes much greater, when learners are faced with specific terms in certain sciences, such as the science of Financial Accounting. This study aims to determine the students' perceptions of the existence of the Bilingual Dictionary of Financial Accounting Terminology, entitled: *Kamus Istilah Dwibahasa Akuntansi Keuangan*. A questionnaire consisting of 17 questions was distributed to 28 students of a bilingual class in the Accounting Department of a state higher education institution in Bali. The questionnaire was distributed in the form of Google Form, while the dictionary that had been planned given in printed version, finally given in the form of a simple e-Dictionary, due to the Covid-19 pandemic. The results of the questionnaire obtained were then analyzed to determine students' perceptions of this bilingual dictionary. It is found that students were very happy with the existence of this dictionary. This can be seen from the positive responses given to almost all statements raised, which involved 3 aspects, namely: dictionary design, dictionary content and mechanical aspects, i.e.: matters related to writing, structure and spelling. Furthermore, the result also shows that the dictionary is able to give helps in the students' learning processes and to motivate students to be more creative in using vocabulary, especially the financial accounting terminology.

Keywords: bilingual dictionary, financial accounting terminology, students' perception

1. Introduction

Every educational institution certainly desires that graduates be able to compete for work and business opportunities that are available not only in the country but also abroad. To deal with this, strategic steps from various parties are needed. One of the strategic efforts designed by a state higher education institution in Bali is to create a bilingual education program in the Accounting Department. This strategy, which was designed several years ago, aims to facilitate the Accounting Department in developing and enhancing their students' English competency as well as their core competencies. The teaching material in this bilingual class is partially delivered in English.

Studying in this bilingual class requires students to meet English accounting terminologies more often, including terms in Financial Accounting. From a preliminary observation it is known that students are still unfamiliar when reading or hearing these terms in English. Moreover, in this globalization era and in line with the development of science and technology, the human need for the ability to master foreign languages, especially English, causes the existence of a dictionary is a must, especially when we read and write (Cook, 2001). One solution that can be provided to students is by developing a dictionary of English Accounting terms, especially Financial Accounting, entitled *Kamus Istilah Dwibahasa Akuntansi Keuangan* (Bilingual Dictionary of Financial Accounting Terminology). This dictionary, which is the the outcome of a pilot project, has been recently published by a group researchers from a higher educational institution in Bali. It is hoped that the existence of this dictionary will support and provide assistance to students in their learning process, either in reading, writing, or speaking. Its existence is expected to be able to increase students' self-confidence, so that in the end their English competence can improve.

Vocabulary acquisition plays a very important role when someone wants to study a foreign language (Summers, 1988) since it is the heart of language and the cornerstone of communication (Carter & McCarthy, 2014). A learner will find some difficulties in understanding text and listening some utterances if he doesn't have a lot of vocabulary and doesn't know how to use it (Luppescu & Day, 1993). A dictionary is a facilitator for ESL students in learning new words. It is considered to be one of the easiest lexical sources to find, either in the form of a book or an electronic version (Mariah et al, 2019). The importance of dictionaries for foreign language learners cannot be denied therefore they are considered to be very useful language learning tools (Zhengl & Wang, X., 2016). The essential meaning of a dictionary was also revealed by Şevik (2014), as he said that dictionaries are trustworthy companions to second and foreign language learners because it guides them to uncover the meanings of unknown words.

Pursuant to the facts, this study was aimed to determine the students' perceptions of the existence of the Bilingual Dictionary of Financial Accounting Terminology which is recently launched. To find out whether the students are happy with the existence of this dictionary and whether this dictionary can help them in their learning processes.

2. Method

This study uses a mixed method in which there are 17 questions submitted in the form of questionnaires on a scale type (1-4) ranging from strongly disagree (1) up to strongly agree (4). It was then distributed to 28 students of a bilingual class in the Accounting Department of a state higher education institution in Bali. The questionnaire was distributed in the form of Google Form, while the dictionary that had been planned given in printed version, finally given in the form of a simple e-Dictionary, due to the Covid-19 pandemic. The results of the questionnaire obtained were then analyzed to determine students' perception of this bilingual dictionary based on three aspects, namely: dictionary design, dictionary content, and the mechanical aspects (matters related to writing, structure and spelling). Beside the data was conducted with use open-ended questions an interview method were also done, only for strengthening certain answers given by the students.

3. Results and Discussion

The aim of this research is to know the students' perception of the existence of the Bilingual Dictionary of Financial Accounting Terminology, entitled: *Kamus Istilah Dwibahasa Akuntansi Keuangan*, which was recently made. Here are the result of the questionnaire given by 28 students of Accounting Department in a state higher education institution in Bali:

Table1 Questionnaire and The Results

No	Statements	Responses			
		Strongly Disagree	Disagree	Agree	Strongly Agree
1	The design of front cover of the dictionary is attractive	-	-	3 (10.7%)	25 (89.3%)
2	The design of back cover of the dictionary is attractive	-	-	6 (21.4%)	22 (78.6%)
3	The dictionary material uses clear or appropriate letters	-	-	5 (17.9%)	23 (82.1%)
4	The typeface, font layout and fonts used support the appearance of the dictionary cover	-	-	9 (32.1%)	19 (67.9%)
5	The number of dictionary pages is sufficient	-	-	7 (25.0%)	25 (75.0%)
6	The number of terms given in the dictionary is sufficient.	-	-	11 (39.3)	17 (60.7%)
7	Display terms and their equivalents are adequate	-	-	8 (28.6%)	20 (71.4%)
8	The scope of terms contained in the dictionary is able to spur students to be more confident in learning independently	-	-	4 (14.3%)	24 (85.7%)
9	The content of this dictionary makes students feel comfortable with the learning process	-	-	6 (21.4%)	22 (78.6%)
10	The contents of the dictionary are able to	-	1 (3.6%)	11	16 (57.1%)

11	spur students to think critically			(39.3%)	
	The dictionary material is able to spur students to be more creative in using vocabulary	-	-	4 (14.3%)	24 (85.7%)
12	The dictionary material is in accordance with the competency standards of graduates of the Accounting Department	-	-	6 (21.4%)	22 (78.6%)
13	The dictionary material is in accordance with the daily learning needs of students during the lecturing process	-	-	4 (14.3%)	24 (85.7%)
14	The dictionary uses examples used in conversations and texts within the scope of Financial Accounting	-	-	5 (17.9%)	23 (82.1%)
15	Financial accounting terms in the dictionary provide students the opportunity to use accounting terms in communicating both orally and in writing	-	-	5 (17.9%)	23 (82.1%)
16	The sentences used as examples in the dictionary are in accordance with English grammar	-	-	7 (25.0%)	25 (75.0%)
17	The sentences used as examples are in accordance with the student's level of understanding	-	1 (3.6%)	8 (28.6%)	19 (67.9%)

The data then classified based on the three aspects mentioned above, namely: Dictionary Design, Dictionary Content, and The Mechanical Aspects, as follows:

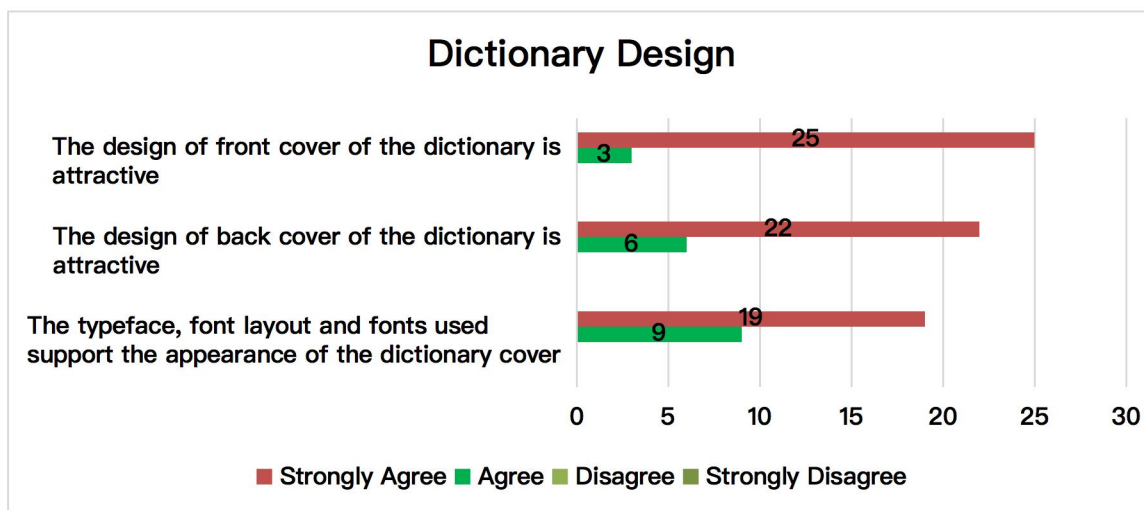


Figure 1 Dictionary Design

In general, the students' response to the dictionary design is very positive. This can be seen in the results of the questionnaire shown in Figure 1. It can be seen that 25 students (89%) strongly agree with the statement that the front cover design is attractive, while the rest, as many as 3 people, agree with this statement. Furthermore, regarding the statement that the back cover design is attractive, 22 students state that they strongly agree, while those who agree with this statement were 6 people.

Against the statement that the typeface, front layout and fonts use support the appearance of the dictionary cover, 28 students also give positive responses, where 19 students state that they absolutely agree with the statement and the remaining 9 students agree.

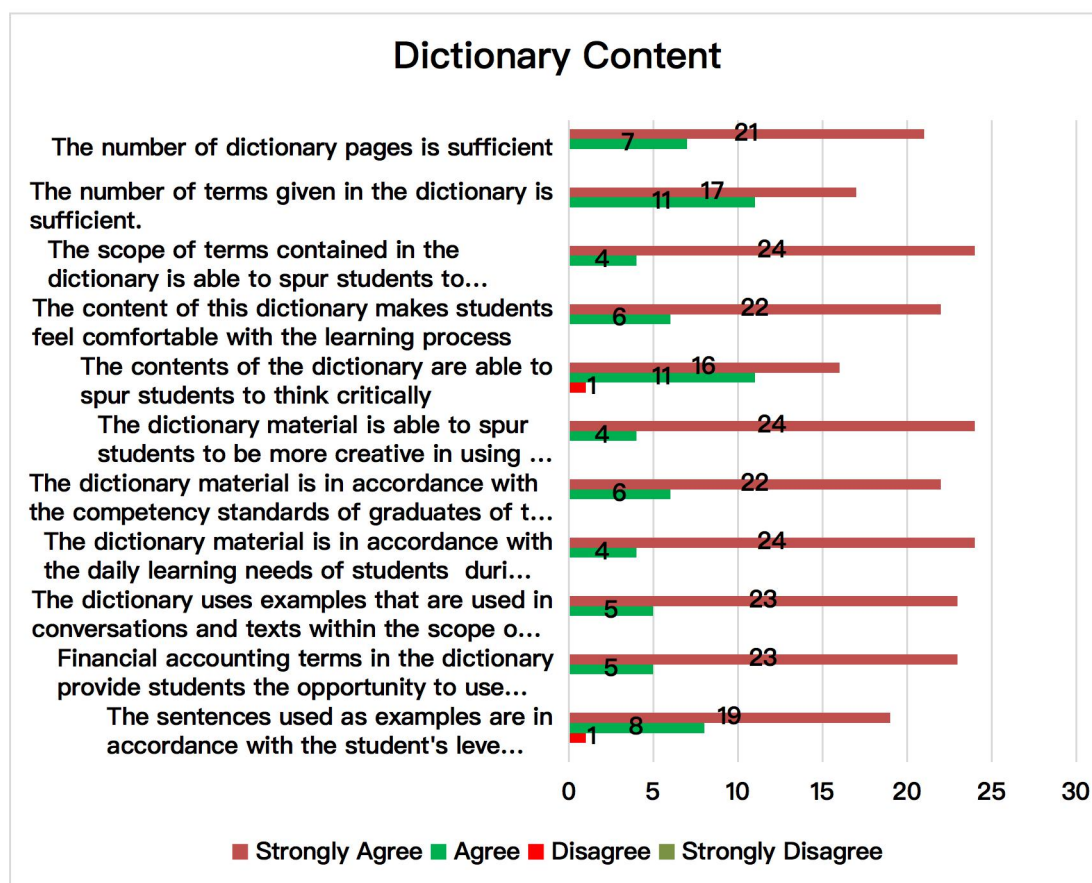


Figure 2 Dictionary Content

Figure 2 contains the results of the questionnaire regarding the contents of the dictionary which consists of 11 statements. Students give slightly varied responses to this aspect. Although most students give positive responses, in the form of strongly agreeing and agreeing, in fact there was 1 student who expresses his disagreement for 2 statements given in this section.

Regarding the statement whether the number of dictionary pages is sufficient, as many as 25 students state that they strongly agree and 3 students agree with it. Positive responses are also given by students to the statement: The number of terms given in the dictionary is sufficient, where 17 students state that they strongly agree and 11 students agree to this statement. A very strong positive response was given for 3 statements, namely: first, The scope of terms contained in the dictionary is able to spur students to be more confident in learning independently; second, The dictionary material is able to spur students to be more creative in using vocabulary, and third, The dictionary material is in accordance with the daily learning needs of students

during the lecturing process. For each of these statements, 24 students strongly agree and the remaining 4 students agree, respectively.

Against 2 statements, namely: first, The dictionary uses examples used in conversations and texts within the scope of Financial Accounting and second, Financial accounting terms in the dictionary provide students the opportunity to use accounting terms in communicating both orally and in writing, the percentage of answers given by students to these is the same, namely 82% strongly agree and the remaining 18% agree.

Similar positive responses, namely 22 students strongly agree and 6 students agree, are given to the following 2 statements, first: The content of this dictionary makes students feel comfortable with the learning process and second: The dictionary material is in accordance with the daily learning needs of students during the lecturing process.

There is one student who expresses his disagreement to these statements: first: The contents of the dictionary are able to spur students to think critically and second, The sentences used as examples are in accordance with the student's level of understanding. However, the remaining 27 students agree to these two statements. Against the negative answers given by these students, a follow-up is then carried out by contacting those students. This is possible because all data about students and their cellphone numbers can be found in the questionnaire response file. Then they were asked to provide reasons for their negative responses. From the result of interview, it was found that the students did not understand the examples given, because they were in the Science department when they were in high school. Moreover, they are still in semester 2. So they still need time to adapt to accounting materials and terms.

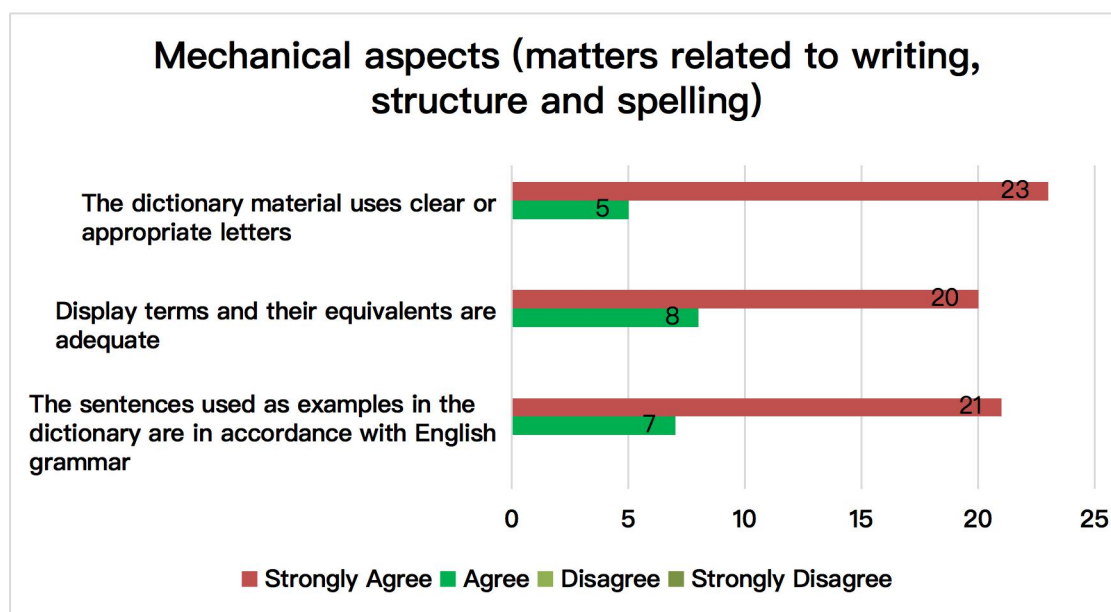


Figure 3 Mechanical aspects (matters related to writing, structure and spelling)

Concerning the Mechanical Aspects, which consists of three statements, namely first: The dictionary material uses clear or appropriate letters, second: Display terms and their equivalents are adequate, and third: The sentences used as examples in the dictionary are in accordance with English grammar, all students give positive responses, with very agreeable responses totaling more than 20 responses for each statement.

4. Conclusion

This article reports the findings of a survey investigating the students' perception on the existence of the Bilingual Dictionary of Financial Accounting Terminology, what they think about the existence of this dictionary and whether it helps them in their learning processes. This dictionary was recently published by researchers from a state higher education institution in Bali. A questioner, consisting of 17 statements, was then distributed to 28 students of a bilingual class in the Accounting Department. The reason for choosing this class is because this class uses English as the main language of instruction, so automatically, students in this class will encounter the most accounting terms compared to other classes. The result shows that students are very happy with the existence of this dictionary. This can be seen from the positive responses given to almost all statements raised, which involved 3 aspects, namely: dictionary design, dictionary content and mechanical aspects, i.e.: matters related to writing, structure and spelling. Furthermore, it also shows that the dictionary is able to give helps in the students' learning processes and to motivate them to be more creative in using vocabulary, especially the financial accounting terminology.

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