



Designing the Integrated Reading and Writing Instruction Model Based on Basic Accounting Topics to Enhance Accounting Students' Paragraph Writing Ability in EFL Polytechnic

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Abstract. Abstract. The paragraph writing ability of accounting students at the State Polytechnic of Ujung Pandang is low. As there have not been studies investigating the effect of reading integrated with writing instruction in enhancing paragraph writing ability, this instruction model design aims to enhance paragraph writing ability at the good users' level (IELTS version) for accounting students by integrating reading and writing skills based on specifically basic accounting topics. The method used was Research and Development with mixed quantitative and qualitative analysis. The quantitative analysis with a descriptive statistic was used to measure learning achievement. The result shows that the mean of the pre-test with a score of 52.72 is significantly different from the first limited-scale treatment with a score of 72.54. The second limited scale treatment with a score of 74.48 is significantly different from the third limited scale treatment with a score of 76.11. Thus, the increased score of the first limited-scale treatment is significantly different from the third limited-scale treatment. This means that the integrated reading with writing based on basic accounting topics significantly influenced the increase of English writing ability of students at a good user level (band 7 of IELTS). Also, the results of descriptive-qualitative analysis such as testimonies of students proved that this model design is characterized as the following: motivated, relevant, and assimilative. The model design syntax consists of (1) activating phases 1 and 2, (2) integrating, (3) consolidating and (4) evaluating by using grammarly checker based-on-line.

Keywords: integrated reading and writing, basic accounting topics, good user, motivated, relevant, assimilative

1 INTRODUCTION

Enhancing English language proficiency in vocational higher education such as Polytechnic through the design of instruction models is an undeniable thing to carry out for at least two urgent reasons: firstly, It is the inevitable competition for higher order thinking skills labor over the last decade of the globalization era in South East Asia Economic Community region as it is now. Secondly, the results of the Program for

International Student Assessment (PISA) survey reported that Indonesian students' reading ability scores were ranked 79th out of 81 countries in 2018 with 70% of Indonesian students below the minimum reading ability. <http://abppts.org/2020/12/peta-jalan- pendidikan-indonesia-2020-2035/>. [1]

The objectives of Higher Education as stated in the Law of number 12 of 2012 include graduating graduates who master the fields of science, technology, and/or arts that are studied and able to apply in improving the nation's competitiveness [2]. Applying them to improving the nation's competitiveness needs English inevitably, as one of the international languages. Unfortunately, the writing ability of state Polytechnic students' is weak. This weakness is indicated by the data in the Polytechnic Language unit (2022) that the 2020/2021 average student TOEFL score of the twenty-six existing study programs, including accounting majors, is 450 [3]. The average score of 450 indicates English ability (writing) which is inadequate when referring to the international TOEFL standard with the highest score of 669 [4].

Reading and writing are essential skills for English Foreign Language (EFL) students, especially in the vocational higher education context. Reading and writing skills are like two currencies that cannot be separated. Both need each other and complement each other. This means that a student who is able to read should be able to write because what he/she is able to write is what he/she is able to read. From a system point of view, in a system, there is an input, process, and output. This implies that when reading a student is getting input like basic accounting topics – general journal - for example, and when writing a student is processing and transforming the input, for example, the general journal in their own mind simultaneously the input becomes output. Whereas, When reading and writing are instructed separately in a different class and subject, the input such as a general journal will not be processed and transformed simultaneously with an input of writing such as the main idea-element of a paragraph, for example. Thus, students find it difficult to connect the input and the output concurrently, the disintegration hampers students thinking of paragraph development [5]. Therefore, designing integrated reading and writing instruction to enhance paragraph writing ability is an inevitability for Polytechnic students. [6] the ability to write requires ideas or “stock” knowledge of what to write effectively. [7] confirmed that reading materials accessed and provided by the instruction impacted students' writing ability. [8] found that the materials mediate students and lecturers to achieve the lesson objectives so it plays a very important role in EFL writing lessons. Briefly, the writing materials should have a close relationship with students' previous knowledge on the reading part as writing correlates significantly with reading ability. For this reason, this study is an instruction model designed to enhance students' writing ability by integrating reading and writing skills based on specifically basic accounting topics in the EFL Polytechnic context. Two research questions were addressed in this research:

1. How are the conditions of reading integrated with writing instruction praxis based on specifically basic accounting topics in a Polytechnic accounting major?
2. How is Syntax design for effective English instruction model design which integrates reading and writing skills based on specifically basic accounting topics to

enhance accounting students' paragraph writing ability in a Polytechnic accounting major?

2 LITERATURE REVIEW

2.1 Integrated Reading and Writing Instruction

It is generally accepted that students' reading comprehension ability has influenced much of the reading material as well as students' writing ability has influenced much of the writing material. [9] claim that five general claims emerged across our analyses of 69 empirical studies published in refereed journals or books in English from 1993 to 2013 ... 1. Prior knowledge and experience influence students' performance in writing from sources; (2) differences may appear between L1 and L2 students in their understanding and uses of sources in writing; (3) performance in tasks that involve writing from sources varies by task conditions and types of texts written and read; and (4) instruction can help students improve their uses of sources in their writing.

Over the last several decades of the globalization era, the study of how to enhance student's writing ability by integrating reading and writing instruction has received increasing interest in the EFL context. First, [10] found that the integration of reading and writing enables students to develop both critical thinking and critical literacy promoting students' ability to transform information for their purposes. Second, Based on the schema theory of [11] assuming that all learners of reading or writing have previous information and encounters which they incorporate in the task of reading and writing, Next, [12] concludes that integrating reading and writing instruction would enhance the writing competence of newly admitted undergraduates in the university. Fourth, Using three factors; treatment, person, and outcome factor in collecting data [13] found out that the integration of reading and writing enabled the instruction to construct students' prior knowledge and critical thinking by organizing the appropriate task-based activities. Fifth, [14] apply the integration of Task-based Learning (TBL) and Information and Communication Technologies (ICT) in a reading and writing course is considerable in enhancing students' achievement and enjoyment in a hybrid setting particularly. Lastly, [15] Integrating reading and writing skills provide students with more opportunities to construct their own learning than the conventional approach does, and it also encourages them to be self-reliant learner and help them develop their self-confidence to take responsibility for their own learning, especially with respect to foreign language learning in EFL context.

2.2 Content-Based Instruction-basic accounting topics

Brinton [16] define Content-based Instruction as, 'the concurrent study of language and subject matter, with the form and sequence of language presentation dictated by content material'. The implementation of Content-based instruction in this study is

the integration of reading and writing with material such as basic accounting textbooks - Accounting Principles - which are expository written by [17], A journal article entitled "Accounting Cycles and the Development of Accounting Practices in Nigeria" written by [18] are assumed to be able to enable - scaffolding by [20]- students engage with a reflection of the real situation, which they will face in the world of work after graduation. The integration is facilitated by the instructor using the TOEFL comprehension questions for example: what is the main idea of this topic? as 'reading includes a process of working metacognition for a text comprehension while writing is considered as metacognition to be applied' [13]. This kind of integration, which is assumed to encourage students to think creatively and write paragraphs, activates students to be able to engage and psychologically conduct transactions in their minds as well as transform such basic accounting topics into academic paragraphs. Through reading activities, students are equipped with specific basic accounting topics that are relevant to their background knowledge, learning experience, interests, and future career needs [21], which they have relatively internalized in their own minds when studying the introduction to accounting, and intermediate accounting subjects in the three previous semesters. Thus, the integration of reading and writing with authentic material based on specifically basic accounting topics will activate students' interests, experiences, background knowledge, and future career needs and will engage them in paragraph writing activities, as these are assumed to be vital factors in enhancing their writing paragraph ability.

Most literacy research has been done which these vital factors are in line with [22] proposal of engagement and interaction between lecturers and students, students with students, and students with the material such as learning what to write in the first sentence of the first paragraph, explain, analyze information and solve problems, argue which then contributes very significantly in enhancing learning outcomes.

The perspective of learning motivation, extensive research conducted by [19] concluded that content-based classroom activities such as basic accounting topics resulted in increased intrinsic motivation - learning motivation because of the benefits gained from learning the language - and empowering. Thus, students focus on the subject matter because they consider it useful in their lives.

This instruction model design research aims to enhance paragraph writing ability at the good users' level (IELTS version) for accounting students by integrating reading and writing skills based on specifically basic accounting topics because so far there have not been studies that have investigated the effect of reading integrated with writing instruction in enhancing paragraph writing ability,

3 MATERIAL AND METHOD

3.1 Material

The material for taming reading comprehension problems are: 1. previewing, 2. reading for main ideas, 3. using contexts for vocabulary, 4. scanning for details, 6. making inferences, 7. locating references [4]

The material for taming writing paragraph problems are 1. Paragraph format, 2. Narrative paragraphs, 3. Paragraph structure, 4. Descriptive paragraphs, 5. Logical division of ideas, 6. Process paragraphs, [18]

The material for taming basic accounting topics are: stages of the accounting cycle which consist of; 1. identification and recording, 2. posting to the ledger, 3. extracting a trial balance, 4. Adjusting the Trial Balance, 5. Preparation of Income Statement, 6. Preparation of position statement (Balance sheet) [19]

3.2 Participants

The students involved here were in the fourth semester. They studied English as a general subject for two semesters before and they studied Introduction to Accounting and Intermediate Accounting subject before this semester. A total of 45 respondents participated in the even semester of the 2022/2023 academic year.

3.3 Research Design

The method used in this educational research is Research and Development (R&D). This educational R &D is a research method used to produce a certain product and to examine an effective product as it is explained by [23] as: “an industry-based development model in which the findings of research are used to design new products and procedures, which then are systematically field tested, evaluated and refined until they meet specified criteria of effectiveness, quality, or similar standards.”

This educational R&D consists of ten steps modified by [24] to become four mandatory steps. They are: 1. Preliminary study to assess needs to identify goal(s), 2. Design instructional plan and model development, 3. Three limited trials and two more extensive trials.

As this is a one-semester research, a limited-scale trial has been done three times. The combination of quantitative-qualitative with emphasis on qualitative, data retrieval has arrived at the third step, namely three times limited scale trials with the experimental method of the one-shot case study.

A preliminary Study is conducted by referring to the first question of the study: How is the condition of integrated reading and writing seen from the point of view: of purpose and planning, writing material, and implementation of three stages: before, during, and after writing and evaluation. Data from Preliminary Study results obtained through questionnaires, student evaluation, participatory observation in the classroom, and review of the documents were processed and analyzed in triangulation - both technical triangulation and source triangulation. Triangulation technique means collecting data with different techniques such as participatory observation, interviews, and reviewing documents and tests for the same data source simultaneously. Source triangulation means getting data from different sources with the same technique. With the application of triangulation, researchers' understanding of the subject of the study will be more consistent compared with the data obtained with one approach only [25].

Trial activities followed by peer lecturers for preparation at the broader trial stage. After completing a limited-scale field trial, quantitative data - student learning

outcomes are processed and analyzed in analysis to identify the weaknesses and advantages of the learning model design syntax. The results of the identification are a reflection as well as the basis for improving the design of a more sophisticated model in the next limited-scale trial.

Before having the first limited scale on April 10, 2023, it was conducted instruction three times with 7 reading problems integrated with accounting cycles materials [19] which was integrated with writing paragraph structure, descriptive, definition, comparing, and contrasting paragraph materials [20]. The applied syntax for this first stage is reading-integrated writing. On May 8th, 2023, the second limited-scale trial was conducted to assess the syntax: writing integrated with reading paragraph. Lastly, on June 5th, 2023 a third limited-scale trial was conducted to consolidate the syntax of writing integrated with reading paragraphs. These three limited-scale trials of syntax were assessed by using the IELTS description Certificate [26]. Likewise, qualitative data in the form of questionnaires, interviews, and qualitative data are analyzed by using the following steps in sequence: Organizing data, categorizing, reducing and refining, and transcending the formation of categories [27].

4 FINDING AND DISCUSSIONS

4.1 Finding

A preliminary study consisting of participatory observation in class, interviewing lecturers and students, filling out questionnaires by lecturers and students, and reviewing documents by referring to the first research question; how is the conditions of reading integrated with writing instruction praxis based on specifically basic accounting topics in Polytechnic accounting major? [28] and [29] The results can be summarized as follows:

3. The instruction conducted is not based on students' needs identification. General material writing used explicitly does not match the background of students' knowledge, learning experience, interests, and future career needs to improve writing skills.
4. Instructional objectives are not used to organize and define specific goals of the English for accounting learning outcomes or course objectives of writing skills.
5. The identification of the writing paragraph elements that should be taught to accounting students does not apply. Consequently, the majority of learning activities do not trigger students to engage with the topics presented.
6. Learning writing that does not reflect the practice of learning which integrates the content and skills while teaching i.e., how to teach basic accounting topics and reading skills and writing skills as well.
7. Learning writing that does not reflect the practice of learning consists of three stages, namely: before, during writing, and evaluation, which gives assurance that the writing instruction will improve students' paragraph writing skills.

8. Instructional activities that take place tend to the learning-to-write approach which is supposed to be a writing-to-learn-from-text topics approach that is in line with the level of student needs.
9. The instructional practices seem not to develop students' previous knowledge, experience, and interests in the area of basic accounting topics.
10. The instructional practices that take place do not seem to equip students with various paragraphs that might trigger students to write.
11. There is no instructional activity that is explicitly aimed at evaluating students' paragraph writing skills by using a Grammarly checker-based online application.

Preliminary Study Results are used as a main reference for developing an instruction model design by referring to the second question of this study.

The following items related to the syntax design of the instruction model were developed as follows:

Instructional Objectives.

Writing instructional objectives in accounting majors of Polytechnic according to the English curriculum emphasize mastery of integrated skills; speaking, listening, reading, and writing to accelerate the absorption of science and technology. To facilitate accounting students to achieve these objectives at least at a good user level (IELTS version), the design of writing to learn model - as opposed to learning to write - should be based on content basic accounting topics integrated with reading [28] so that, students as rational learners feel aware and need that writing to learn is important, directly related to their own interests, learning experience, previous knowledge, and future career needs. Thus, Multi-integrated means the first integration is with reading and writing, and the second integration is with content basic accounting topics.

Writing topics/material

The material assumed to be able to trigger students to write includes using authentic or naturalistic source materials in the form of texts with basic accounting topics. Writing to learn emphasizes writing to learn as, in terms of vocabulary, and content, terms in a text with basic accounting topics are often more specific and difficult to understand but challenge students to know because the content contains solid conceptual content concerning the field of study being studied.

4.2 Syntax

Before writing: activating phase-1.

For students to get involved with the text of these basic accounting topics and interact with classmates in addition to the instructor, goals must be determined first (such as by asking questions: what, why, and how to write effectively). Also, it conclusively activates background knowledge related to the topic of basic accounting by identifying difficult terms at the stage before writing. Equip students with various writing strategies

by giving examples of what and how to write to learn, how to keep the writing going, and how to conclude the writing paragraph.

During writing: activating phase-2

When students are activated alone in activities that focus on basic accounting topics, students are automatically engaged with students' interests, learning experience, previous knowledge, and future career needs at the time they write based on content basic accounting topics offered such as general journals. The creation of this engagement context is called a Zone of Proximal Development, namely, the distance between the real level of development and the potential level of development [29]. Briefly, at this phase, students write their own paragraphs.

During writing: integrating phase.

This integration phase aims at ensuring that students can write main ideas, and supporting ideas and discuss with specifically basic accounting topics of the paragraphs combined with writing skills. Students are encouraged to make sure that their paragraphs are on the right track by having a shared paragraph amongst students themselves. In this shared writing strategy, they look confident and fun with the writing-to-learn atmosphere that is being experienced. It's so fun psychologically they are seen not to realize that they are writing English because it dissolves in an atmosphere of question and answer and discussion with topics that are explicitly written.

Consolidating phase.

This evaluation aims to ensure that students can write an academic paragraph with specifically basic accounting topics paragraph through self-assessment by using the Grammarly check-based-on-line application that they have achieved transparently.

Evaluating phase.

Assess the improvement of students' writing abilities through interviews with randomly selected pairs, with topics chosen at random. Assessment that uses a rating scale: of 1-9 with descriptive criteria in the IELTS version, using Grammarly checker based-on-line application. Because of the time constraint, separately scheduled class assessment involves all students and members of the research team by watching together the results of the audio-visual recordings for a joint assessment. The last step is the evaluation. Grammarly checker-based online application is conducted during this evaluation phase. Grammarly Checker online application is transparently conducted by students – a student assesses another student's work – starting from student A to B, B to C, and so on. Simply, student A is a Grammarly checker based-on-line by student B's work, student B's work is a grammar checker based-on-line application by student C and student C's work is a grammar checker based-on-line application by student D and so on up until student Z's work is grammar checker based-on-line application by student A., the Grammarly checker based-on-line application evaluation activities provide students with basic accounting topics to be chosen randomly. Grammarly checker-based online

application activities were recorded using audio-visual for the purposes of quantitative assessment of learning outcomes in the IELTS version. For objective consideration and transparency, based on IELTS criteria, the assessment is done by re-opening audio-visual recordings to be witnessed by students in the class and a member of the research team.

Field Trial Phase.

Based on the writing to learn (hypothetical) model design above, further field trials have been carried out consisting of three times-limited trials. A limited trial was conducted to answer the second question of the study as mentioned before. The results of the field trial limited scale three times with a pre-test can be seen in the following graph by implementing the instruction model design which is integrated reading and writing based on specifically basic accounting topics.

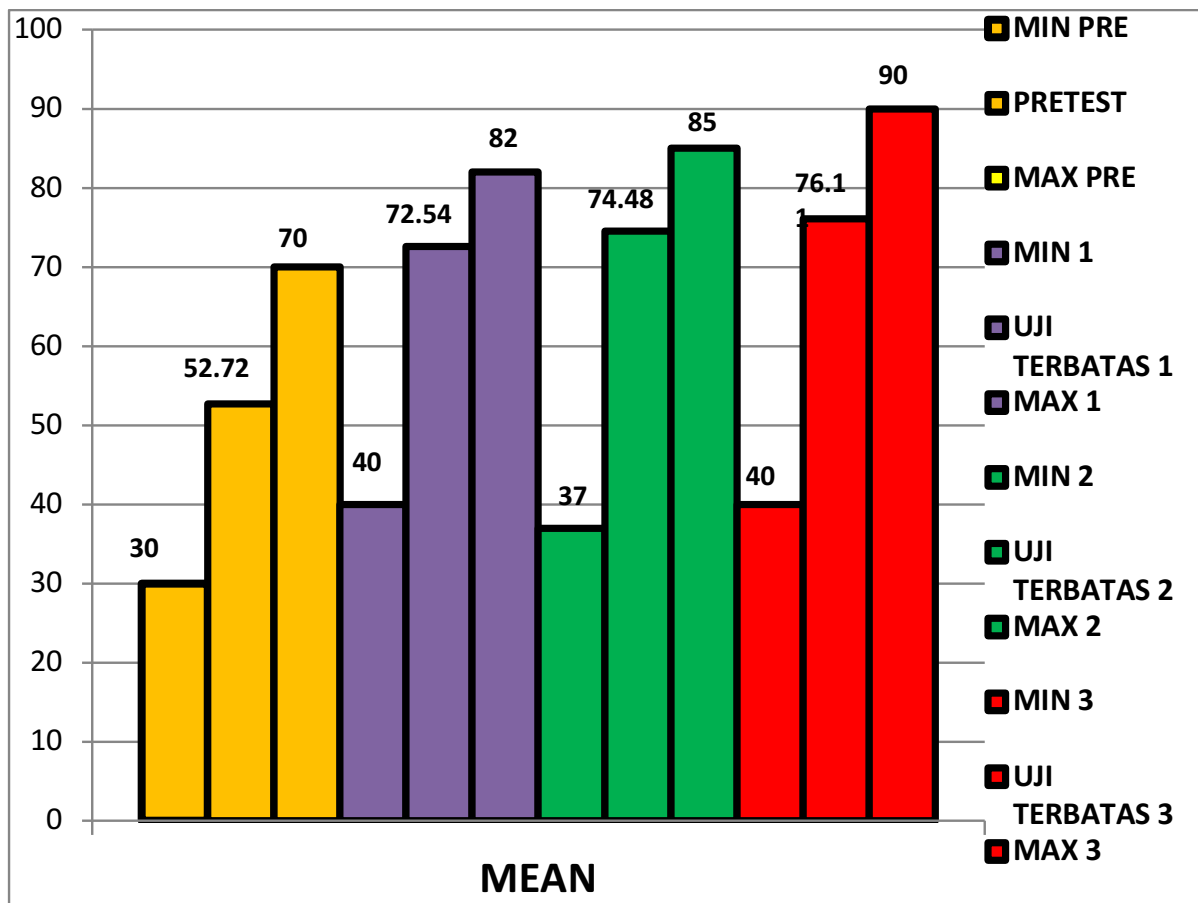


Fig. 1. Minimum, mean, and maximum score obtained during a pre-test, three times-limited trial scales for a Reading and Writing integration of instruction model design based on specific basic accounting topics

The average value (mean) of each trial has increased from the pre-test to 52.72 becoming the average value (mean) 72.54 of the post-test 1 is 72.54, followed by the

average value of post-test 2 become 74.48 and the average value of post-test 3 become 76.11. This is in line with the increase in minimum and maximum scores in post-test 1, post-test 2, and post-test 3.

Based on the minimum and maximum values as seen in the graph above, it can be shown that the minimum and maximum values in these special tests are respectively 72.54 with the highest value being 82 and the lowest value being 40. Post-test 1. The second test showed 74.48 with the lowest score being 37 with the highest score being 85. Finally, in the third trial, the average score was 76.22. and the lowest score is 40 and the highest score is 90. This shows that the average score obtained from post-test 1 compared to post-test 2 as well as post-test 3 is higher than post-test 2. In short, the average score from post-test 3 compared with the average score from Post-test 1 showed a significant increase, namely: from 72.54 to 76.22. In other words, the design of this learning model shows that the minimum and maximum scores have increased significantly.

5 Discussion

This study aims to design an instruction model that implements an effective integration of reading and writing which is developed to enhance the ability to effectively write paragraphs for students majoring in accounting from the perspectives of a. goals and planning, b. writing materials, c. Three stages of implementation: before writing, during writing, and after writing/evaluation.

As can be seen in the graph above, the results presented that the integration between reading and writing showed that the students' achievement significantly increased an increase from 72.54 in the first phase followed by an increase of 76.22 in the third phase. From the International English Language Testing System (IELTS) perspective bands or score, the bands or score is at the level called "Good User" with Band 7. This kind of band describes that "Has operational command of the language. However, with occasional inaccuracies, inappropriacies, and misunderstandings in some situations.

The significant increase was mainly because there was a cognitive integration between reading theory and writing theory which is a facilitative scaffolding [20] for students to explicitly write what has been read. Theoretically, The main idea usually occurs at the beginning of a reading passage [4]. Also, when writing a topic sentence is written and placed in the first sentence of the first paragraph. This topic sentence is supported by a supporting point which would be one or more supporting points. The sentence of a standard paragraph is concluded by concluding sentences [18]. Shortly, reading theory is writing theory, vice or verse, writing theory is reading theory. If a student has a competence in reading he/she should have been competent as well in writing. In other words, an effective reader is an Effective reader and an effective writer is an effective reader as well.

Writing-to-learn is a strategy that helps students think deeply about a text by activating background knowledge, experiences, interests, and future careers about a text, recording thinking while reading a text, and extending thinking about what was

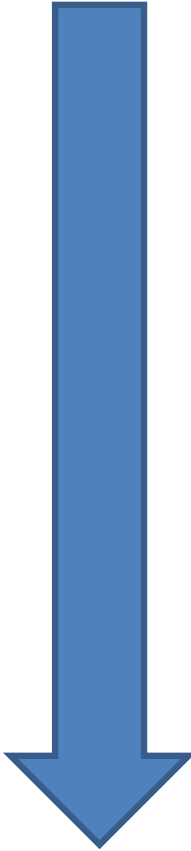
read [19]. This is the main reason why the first stage of this syntax is reading – reading topics of basic accounting as these topics have been learned and experienced for several semesters before. The activating stage is in line with what [9] found that . . . “prior knowledge and experience influence students’ performance in writing from sources”.

During the writing phase – producing/constructing: - students first of all are tasked to approach the writing paragraph by engaging students in the writing material-that is-writing by choosing a specific content topic amongst basic accounting such as general journal, ledger, and balanced sheets which they have been read before. By doing so, students are allowed to explore clearly basic concepts, fundamental ideas, basic procedures, and basic principles. These specific content topics promote students enhancing their writing ability as these are such kinds of “*stocks*” in their own students’ minds. In the reel writing activities the “*stocks*” are transformed into an effective paragraph based on certain standard paragraphs as it was described in the first phase. This is in line with what is called synthesis by [30] which is challenging because it involves using both reading and writing skills to integrate information from source texts. However, the difference from this research is that reading comprehension and topics of basic accounting play an important role in the process and product of integrated reading-to-write tasks in writing to learning English Foreign Language in a vocational context [31]. Further, convincingly with the support of qualitative analysis collected in the form of the design characteristics of the model such as motivated, assimilative, and relevant, that revealed from the student's testimony.

Motivated characteristic, regarding the results of the questionnaire, 98.8% of students agreed with the basic accounting topics integrated with reading and writing instruction to enhance paragraph writing ability. One of the respondents’ testimonies (R26) says that Accounting is a field that I like and am involved in, of course, it makes me more enthusiastic if I learn writing skills through accounting topics. This is in line with the results obtained by Li and Yang in [5] who revealed that integrated reading and writing help students to shift from passive reception of knowledge to active seeking for knowledge and to move from rote learning to the practical use of knowledge in solving problems.

The next characteristic is *relevant* as said by (R25) that basic accounting topics are relevant material in the accounting study programs so that we can learn more deeply and experience these topics through improving reading and writing skills. this student’s testimony is relevant to [32] conclusion that the use of content from other subjects makes the English language sneak into the learners' cognition without pain. Another characteristic of this is assimilative. This is expressed by 35 respondents. These respondents prefer to learn basic accounting content topics while using English or vice versa. This correlates with content-based instruction which reflects the interests and the needs of the learners. This is in line with the most essential nature of language and content integration, as expressed by [35] that language is a medium for learning content, and content is the main source for learning to improve the language.

Based on the discussion of both quantitative and qualitative approaches above, the syntax of the integrated reading and writing instruction model design can be simply described in the following figure:



Phase one: Activating 1	Student's action
The lecturer provides information on 6 TOEFL reading theory [4] integrated with basic accounting topics article written by [19]	Students comprehend and do exercises
Phase two: Activating 2	Student's action
The lecturer provides information on paragraph writing theory by using "Introduction to Academic Writing" written by [23]	Students comprehend and do exercises
Phase three: Integrating	Student's action
The lecturer integrates reading and writing theory Or vice x verse by providing some paragraph models and instructions to write	Students write paragraphs by applying the integration reading and writing theories using basic accounting topics
Phase four: consolidating	Student's action
The lecturer provides tasks for students to write	Students write paragraphs on task-based activities both individual and group activities.
Phase five: Evaluating	Student's action
The lecturer provides a measurement application of Grammarly Checker.	Students assess their own paragraphs together by sharing amongst themselves Using the Grammarly checker based-on-line application.

Fig. 2. Syntax for English instruction model design which integrates reading and writing based on basic accounting topics

6 CONCLUSION AND SUGGESTIONS

6.1 CONCLUSION

The conclusion that can be drawn here is that based on quantitative-descriptive analysis using the descriptive statistical tool to measure the results of the study, it is known that the results of the first limited scale trial with a score of 72.54 which is compared with the mean of the pre-test result are significantly different increase with a score 52.72. Further, the third limited scale trial with a mean score of 76.11 is a significant increase if it is compared with the first limited scale trial with a mean score of 72.54. Also, there was a relatively different increase if compared to the first limited scale trial with a mean score of 72.54 the second limited scale trial with a mean score of 74.48, and the third limited scale trial with a score of 76.11. This score is at the level called "Good User" with Band 7 based on IELTS. Thus, the instruction model design reading and writing to learn integration based on basic accounting topics has conclusively demonstrated its real effectiveness from quantitative analysis. The qualitative analysis of the students' testimonies concluded that the design of this instruction model: was motivated,

relevant, and assimilative. The design syntax of the model is: (1) Activating-phase 1: reading paragraph theories, (2): Activating-phase 2: writing paragraph theories (3) Phase 3: Integrated reading and writing paragraphs basic accounting topics, (4) Phase 4: Consolidating based-individual and pair-work activities (5) Phase 5: evaluating transparently by using a Grammarly checker based-on-line application done by students.

6.2 SUGGESTIONS

Suggestions that can be put forward from this research and development are that it still requires a broader scale trial treatment before conducting validation and dissemination. The results of this limited-scale trial prove that its effectiveness is worthy of testing by following the syntax of the design model produced. For practical benefits, lecturers of English can apply this model design by referring to the syntax built up as shown in the syntax above.

ACKNOWLEDGEMENTS

This research is funded by DIPA State Polytechnic of Ujung Pandang, BLU fund resource which is consistent with contract number: 0047/PL10.11/AL.04/2023.10 May 2023. We thank the director of the State Polytechnic of Ujung Pandang for facilitating the implementation of this applied social and humanitarian research.

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Attachment:

Bands	Descriptions
9	Expert User. has a fully operational command of the language, appropriate, accurate, and fluent with complete understanding
8	Very Good User. Has fully operational command of the language with only occasional unsystematic inaccuracies and inappropriacies. Misunderstanding may occur in unfamiliar situations. Handles complex detailed argumentation well.
7	Good User. Has operational command of the language. With occasional inaccuracies, inappropriacies, and misunderstandings in some situations. Generally handles complex language well and understands detailed reasoning.
6	Competent User. Has generally effective command of the language despite some inaccuracies, inappropriacies, and misunderstandings. Can use and understand fairly complex language, particularly in familiar situations.
5	Modest User. Has partial command of the language, coping with overall meaning in most situations, though is likely to make many mistakes. Should be able to handle basic communication in own field.
4	Limited User. Basic competence is limited to familiar situations. Has frequent problems in understanding and expression. Is not able to use complex language.
3	Extremely Limited User. Conveys and understands only general meaning in very familiar situations. Frequent breakdowns in communication occur.
2	Intermittent Users. No real communication is possible except for the most basic information using isolated words or short formulae in familiar situations and to meet immediate needs. Has great difficulty understanding spoken and written English.
1	Non-User. Essentially has no ability to use the language beyond possibly a few isolated words
0	Did not attend the test. No assessable information.

(Source: Copied from IELTS certificate, 1994)

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