

ENHANCING ACCOUNTING STUDENTS' WRITING SKILL THROUGH INSTAGRAM

Fenny Thresia¹, Nedi Hendri², Eko Susanto³, and Yuni Novitasari⁴

¹Universitas Muhammadiyah Metro, Lampung, Indonesia, ✉ fenny.thresia@yahoo.com

²Universitas Muhammadiyah Metro, Lampung, Indonesia, ✉ nedi_hendri@yahoo.com

³Universitas Muhammadiyah Metro, Lampung, Indonesia, ✉ ekosusanto@gmail.com

⁴Universitas Muhammadiyah Metro, Lampung, Indonesia, ✉ yuninovita@gmail.com

Abstract

Instagram is one of the social media used to share activity or experience on photo or video with the caption as information. This article presents results of a study on Instagram photo as the media to improve accounting students motivation in writing. The aim of this study was to enhance accounting students' writing skill especially in writing recount text by using the Instagram photo. The study was classroom action research taking 34 accounting students as the population. Observation and interview were conducted to get the qualitative data and a test to get the quantitative data. There are 5 meetings in this research, the first meeting as the pretest, the next two meetings were cycle 1 and another two meetings as cycle 2. In the pretest, the average of students' score was 57, 46. The average of students' score in posttest 1 was 70, 40 and the average of students' posttest 2 was 74.20. For the students' motivation, the result increases from the first meeting of cycle 1 to the last meeting of cycle 2. It means that the students' achievements in the writing recount text improved because the students' post test result was better than the pre-test result. The use of the Instagram in teaching writing recount text is considerably effective for enhancing students' ability in writing a recount text.

Keyword: accountant, instagram, writing

Introduction

Writing is one of communication forms using media such as symbol and sign to convey the idea. Some people use writing for communication because people can interact with others not only by using spoken language but also the written language.

Based on syllabus, writing subject focuses in text genre. Text genre is a type of writing or spoken discourse such as descriptive, narrative, recount, report, anecdote, spoof, argumentative, etc. One of text genre that writer use is recount text.

Dealing with it, recount text is a text that tells about past experience or something that happen in the past in order to entertain the readers. According to syllabus students are expected (1) can analyze social function and text structure on recount text, (2) can capture the meaning of recount text, (3) can arrange or write a simple text in recount based on their experience.

There are problems related in teaching learning process. Such as: (1) students difficult to develop their idea in writing recount text, (2) students said that writing recount text is difficult because they do not know what to write and how to write it properly, (3) they bored with the media used such as handout. The English lecturer as a part of research collaborator also told her difficulties in teaching the students recount text and in asking them to write.

The problems above are considering by several causes (1) the students rarely did the activities of writing in classroom, (2) there is no variation media in teaching recount text. To cope with this problem, the writers offer Instagram photo as the media in teaching recount text.

Writing Skill

A language is used for many kinds of purposes. Brown (2004: 175) states that there are two macro skills of language; they are receptive and productive skills. A receptive skill is more emphasized in receive and understand a word or information, reading and listening includes in receptive skills. Productive skill is more emphasized in produce language, speaking and writing includes in productive skills. Damanik (2017; 37) state that writing skills is one of four English skills that should be mastered as English foreign learner. Writing is focus on how to produced language than receive language.

According to Endang (2010; 151) writing is a process are oriented toward work in progress and the development of new skills, rather than merely evaluative task, the classroom practice, therefore will vary from each other. Nasir et al (2013; 27) defines that writing is productive skill which functions as permanent record of communication even in delivering messages and information. Meanwhile Dartiara (2017; 57) and Khotimah et al (2017; 163) state that writing is a production skill which is in graphic symbols form, or making marks on flat surface of some kind. Graphic symbol in this sentence means letters, words, or related sentences and paragraphs.

In addition Novia (2015; 32) state that writing is the ability to express the idea, opinions and thought to develop communication. While Spratt et al (2005; 27) state that the nature of writing has a number of stages such as brainstorming, making notes, planning, writing a draft, editing, producing another draft and proof reading or editing again. Therefore writing is not one step action, writing need a process. It means that student needs to gather the ideas to produce a good story or text.

From the explanation above the writer conclude that writing is productive skill and process of write using symbol (alphabetic) about what is our mind, feeling, idea and thought into a readable form such a text. Therefore, the readers know what we are means.

The Process of Writing

The writing process is about how the stages of writing applied by the writers. As state in the nature of writing that writing process needs some stage. The writer should think what topic that they want write on their paper. Harmer in Saputri (2014; 10) explains some stages of writing process. The stages are presented as follow:

1. Planning
In this step students gather the idea related to the topic. They plan what they are going to write. In this stage they should consider three main issues. The issues are the purpose of writing, the topic and the content structure to sequence the fact, idea or argument.
2. Drafting
After the students have a list of idea related to the topic, it is the stage for the students to start writing the first draft about their idea.
3. Editing
In this stage, students should re-write their first draft after finishing it and make revision of their writing, they should check text coherence and to stimulate further ideas. It also encourages students to find and correct their mistake in writing.
4. Final Version
In this last stage, the students re-write their draft after revising their text with the lecturer. The students have a good written text in the final product since they do the editing process before.

According to Aschawir (2014, 146) the process of writing divided into four steps, they are:

1. Pre-writing
Pre-writing is generating ideas and preparing to write.
2. Writing
Writing is a first draft or discovery draft is putting our thoughts down on paper.
3. Revising
Revising means re-seeing which involves the process of re-check whether the texts correct or not.
4. Proofreading
Proofreading is the result of writing text.

Therefore the writer takes a conclusion that the processes of writing are pre-writing, drafting, editing, and final version. In order to have a good written text the students should make a plan called pre-writing to collect the ideas about the topic and develop it to the paragraph and the student needs to re-check the text to make sure there is no mistake. After that the students can produce a good written text.

According to Harmer (2007; 13) there are several strategies for lecturer in teaching writing:

1. The way to get the students to plan
In this stage lecturer ask students to make a plan related to the topic about what they are going to write.
2. The way to encourage the students to draft, reflect and revise
After look at students' plan in writing, lecturer asks students to make a draft about their idea and reflect their idea. After that, lecturer asks them to revise their writing text.
3. The way to respond the students' writing.

In the end lecturer give respond to students' writing.

The Concept of Media

Media is important role in teaching learning process. Media can be connector in deliver the material to the students and media can improve students' motivation in teaching learning process. Christine (2017; 165) states that media is a tool which has function to transfer or deliver messages.

According to the Ministry of National Education (2009; 6), there are seven media which can be used by a lecturer in the class. The kind media are:

- a. Picture
Picture can be a photograph of someone, things, animals, places.
- b. Reliable or real object
The uses of real object can make teaching-learning process more meaningful, clear and memorable.
- c. Charts, poster and cartoon
Chart show the information of diagram or map form, poster is large printed picture or notice, and cartoon is funny artistic drawing.
- d. Black and white board
Black or white board uses to present, write or draw the material to the students.
- e. Audio media
Tape recorder or speaker provides the material for listening practice.
- f. Over head projector (OHP)
OPH is used to present the material more easily than black or white board.
- g. LCD projector
LCD Is used to connect the visualization of the material form from computer to display.

Media is very useful for a lecturer to deliver their materials. Besides, media can attract students in responding the lesson from the lecturer and help them in writing. Picture as visual media have potential to develop students writing skill in terms of recount text. It can stimulate their idea when they create the story.

The Concept of Instagram Photo

Visual media use in teaching learning process to make easy to improve students' ability in learning English. There are many forms of visual media that is used by lecturer. Among them are: video, slide, picture or illustration. Thresia (2015; 325) state that Pictures are easy to find from many sources and there some kinds of picture: series of picture, cue card, flash card, posters and photo". In this case, the writers decided to choose instagram photo as media in teaching recount text.

Instagram was created by Kevin Systrom and Mike Krieger, and was launched in October 2010. According to Listiani (2016; 4) instagram is a fun quick way to share one's life with her or his friends through a series of pictures, snap a photo with mobile phone with filter to transform the image into a memory to keep around forever.

According to Manampiring (2015; 2) Instagram is social media that focuses on photos and videos of short duration with caption compared to other social media that focuses on word, so that instagram is easier to use and quickly become popular. Therefore the writer concludes that instagram is one of social media used to share our activity or experience on photo or video with caption as information.

Teaching writing using Instagram

Listiani (2016; 10) said that instagram is developing a regular presence in classroom around the world and lecturer are finding creative ways to put it to good use, lecturer can also use instagram with their students for educational benefits. According to Megawati and Alkadrie (2017; 139) photograph is one of the visual aids that will be effective and attractive in teaching writing recount text because photograph usually capture past events and photograph surely can help students remember details about people, place and events. Instagram is the most popular social media that used to share photo with some caption and filter.

Instead of adding photos to instagram, lecturer can task students with documenting what is going on in their daily life. Students can even use instagram on field visits, share photos, of what they find interesting and use instagram to documents their findings or their experience. Instagram can be used for education as the use of visual images potentially improves students writing recount text. Lecturer can ask students to share their photo and tells what is going on behind the photo as a caption in recount text form.

The benefit of using instagram

The benefit of using instagram photo are instagram photo can interest students in writing recount text because they share their own picture with a short story as caption then published it on internet.

In addition Listiani (2016; 4) explain that instagram is impressive with amazing features to support people's purpose related to daily needs and education. Such as:

(1) Photo Sharing

Instagram allow the user to take picture within the application or use the photo that already exist in user's phone.

(2) Sosial

Instagram, like any other social network, is based on having friends or followers from around the world. The other things people can do on istagram are give "like" and "comment" on them. Instagram connect people around the world, it make advantage for students to express their feeling by writing something about the photo that they post.

(3) An Education

The features on instagram are great opportunity to teach students writing skill. Students involve in a good atmosphere of writing recount text because when working on their project they will get better insight from the photo uploaded. Photo surely helps students to remember details story behind the photo.

All of the support features on instagram is appropriate to the recount text because recount text use to tell past experience by retelling events and incident that have occurred. So, the writer choose instagram photo to enhancing student writing skill in recount text.

Recount Text

According to Pardede et al (2014; 57) recount text, basically is written out to make a report about a series experience of related events. is one of text genres that are presented in genre-based-approach. It means that recount text refers to text which retells chronological activities in the past usually from writer's personal interpretation. Megawati and Alkadrie (2017; 140) states that recount is a kind of genre that has social function to retell event for the purpose of informing or entertaining. Meanwhile Hafizh (2013; 684) defines that recount text is a text that re-tells past events, in order in which they happened.

According to Fisher (2016; 8) the purpose of recount text is to inform and entertain the readers. It means that to tell what and when something happened in chronological sequence to the readers. In order to achieve the purpose recount text has generic structures".

In order to create good recount text students should pay attention to the features (past tense, proper noun, and word order of events) and the generic structure. The generic structures of recount text are:

- 1) Orientation: Setting and participants.
- 2) Event: What happened in what sequence.
- 3) Reorientation: closure of event.

Recount text also focuses on individual participants, past tenses, temporal sequence of events and action clauses.

Method of the Research

This research was conducted through classroom action research. According to Burn (2003, 30) Action research is one of the type investigation that has characteristic, reflective, participative, collaborative and spiral that have purpose to fix and to increase the system, method, process, substance, competence and situation. In writing this research, the writer will use qualitative design supporting by quantitative in pre-test and post-test. In qualitative method the step that writer use is preliminary research and cycle. There are four component should be done in a cycle. The components are planning, acting, observing and reflecting.

The researcher conducted the reseach in University Muhammadiyah of Metro. Therefore, the student of accounting consists of 34 students. The writer used interview and observation as qualitative data and test as quantitative data, after the students do the test, data analysis was carried out to find out the data pass the criterion of success or not.

The criterion of success

In order to know this research was success or not, the writer use criterion of success.

Students' Participation

This research can be said success if all of aspect in observation sheet which are focusing on lecturer explanation, answer question, giving opinion, asking to the lecturer and doing the task reaches 70%.

$$P = \frac{F}{N} \times 100$$

Based on Arikunto (2008)

Notes:

- P: Percentage number
- F: Students' activities frequency
- N: Number of Individual

Score

This research can be said success if students can improve their score in writing recount text. The criterion of success that was determined by writer was 75% of students got ≥ 70 . To analyses the score, the writer use percentage formula according to Arikunto (2008)

$$\frac{\text{Total all passed students}}{\text{Number Of Students}} \times 100$$

The result of data analysis is compare with the criterion success. If one of the indicators in the criteria of success has not been achieved yet, the next cycle is applied by making revision on the next planning. But, if the result of the data analysis show that all indicators in criterion of success have been achieved, the research stops and gets the final conclusion.

Results and Discussion

The test was done in three steps that are: pre test, post test cycle 1 and post test cycle 2.

1. Pre test

The writer conducted the pretest to know how far the students mastered writing recount text. After the writer did pretest, the writer got the data and calculating it. They were:

Table 1. Frequency distributor score of pre test

score interval	frequency	percentage%
41-45	4	12.5
46-50	3	9.375
51-55	7	21.875
56-60	6	18.75
61-65	6	18.75
66-70	2	6.25
71-75	4	12.5
Total	32	100

After did pretest, the writer interviewed students to support the result of students' problems in writing recount text. From the interview above the writer knew that the students still confused about recount text and what should they write. The lecturer also never used media in teaching English. the writer could be resulted that the students low in the writing and low in motivation, so the writer must do the treatment.

2. Post test Cycle 1

After doing post test cycle 1, the writer got the data.

Table 2. Frequency distributor score of posttest 1

Interval Score	Frequency	Percentage (%)
54-56	1	2.942
57-59	1	2.942
60-62	1	2.942
63-65	-	-

Table 2. Cont

66-68	3	8.826
69-71	12	35.302
72-74	10	29.42
75-77	6	17.652
Total	34	100

In order to know that the data pass the criterion of success, the writer calculated it the data using percentage formula.

$$\frac{\text{Total all passed students}}{\text{Number Of Students}} \times 100$$

$$\frac{23}{34} \times 100$$

= 67, 64%

The result of post test cycle 1 cannot called be success because the percentage not reached 75%.

Table 3. The progress of observation sheet result in cycle 1

	A	B	C	D	E
progress	8, 82%	23, 53%	14, 7%	14, 7%	0%

According to the data, in first meeting and second meeting of cycle 1 the students' progress in focusing on lecturer's explanation was 8, 82%, 23, 53% students' progress in answering the question, in giving opinion and asking to teacher students' progress was 14, 7% while in doing the task there was no progress because both of first meeting and second meeting all of the students doing their task. It can be said that students' motivation in first meeting into second meeting of cycle 1 has increased.

1. Post test cycle 2

The writer revised cycle 1 into cycle 2 because the percentage score of cycle 1 cannot reach the criterion of success. In cycle 2 the writer got the data:

Table 4. Frequency distributor score of posttest cycle 2

Score Interval	Frequency	Percentage (%)
63-65	1	2.942
66-68	2	5.884
69-71	4	11.768
72-74	9	26.478
75-77	13	38.246
78-80	5	14.71
Total	34	100

Then, the writer calculated it into percentage formula.

$$\frac{\text{Total all passed students}}{\text{Number Of Students}} \times 100$$

$$\frac{31}{34} \times 100$$

= 91, 17 %

From the data above, the writer concluded that post test cycle 2 pass 75%. Therefore the result was reached the criterion of success. Then this research could be said success.

Table 5. The progress of observation sheet in cycle 2

	A	B	C	D	E
Progress	5, 89%	5, 88%	2, 94%	2, 94%	0%

Based on observation sheet of first and second meeting in cycle 2, the progress of students focused on lecturer's explanation was 5, 89%. In answering the question was 5, 88%. Both in stated opinion and asking to the lecturer were 2, 94%. There was no progress on doing their task. However, it could be concluded that students' motivation in learning recount text through instagram photo has increased on each cycle and

meeting. Students' motivation in the second meeting of cycle 2 was higher than in the first meeting of cycle 1. All of the aspect of observation sheet in cycle 2 reached score 75% up to. Furthermore, the research could be said success to enhance students' motivation.

It was supported with the research conducted by Wening (2016) *entitled The Role of Picture Series in Improving Students Writing Ability* explained that the result's score of pretest to the post test increased in taught writing by using picture series but she did not explain the result of students' motivation was increased. Next Purwandari (2017) on her research *entitled The Use of Photograph in Teaching descriptive text to improve Students' Writing Skill* explained the result's score was improved from pretest to the posttest 1 and posttest 2, the result of students' motivation from pretest to the posttest 1 were increased but the result of students' motivation from posttest 2 as same as posttest 1. It means that there was no increased score from students' motivation in cycle 1 to the cycle 2. Then Apsari showed on her research *entitled The Use of Picture Series in Teaching Writing Recount Text* that the students score improvement from pretest to the post test was increased. But she did not show students motivation result in learning recount text by using picture series. While this research showed both students score of pretest to posttest 2 and students' motivation in each cycle was increased.

In this section, the writer provided the result of the research in the first and second cycle. The results of the research were used to prove the improvement of students' writing ability in recount text by using instagram photo in teaching and learning process. Before conducting the research, the writers was done an observation on accounting students class and interviewed the English lecturer in order to know the problem in teaching and learning process in writing.

Based on the observation, the writer found that students had a problem in developing their ideas, they confused what should they write on the paper, they also could not construct the paragraph coherently. In addition, they made mistake in grammar. Beside that, the media used by lecturer was not sufficient and students also had low motivation in teaching and learning process. To overcome this problem, the writer and collaborator discussed some action to implement in teaching learning process.

The writer and collaborator decided to conduct two meetings in the first cycle. The result of the first cycle showed the students' improvement in developing their idea. However, the students were improved in content, organization, vocabulary and mechanics. But in language were not satisfying. The students still made mistake in recount text. Beside that, the students' enthusiasm in teaching learning process was improved. Although some of the students were busy with their own business. From the result of cycle 1, the writer and English lecturer decided to conduct cycle 2.

In the second cycle, the writer also conducted two meetings. In this cycle students, improvement increased. They could construct a text in good chronological order. Instagram photo help them to generate ideas in writing recount text. In addition, students' improvement in content, organization, vocabulary, language and mechanics were satisfying. Beside that students' motivation in teaching and learning process improved. Instagram photo could attract their attention, they seemed enthusiastic to write. The students seemed active in the class, they asked the writer if they found some difficulties in writing recount text.

Wening (2016) at her research *entitled the role of picture series in improving students writing ability* explained that the result's score of pretest to the post test increased in taught writing by using picture series but she did not explain the result of students' motivation was increased. Next Purwandari (2017) on her research *entitled the use of photograph in teaching descriptive text to improve students' writing skill* explained the result's score was improved from pretest to the posttest 1 and posttest 2, the result of students' motivation from pretest to the posttest 1 were increased but the result of students' motivation from posttest 2 as same as posttest 1. It means that there was no increased score from students' motivation in cycle 1 to the cycle 2. Then Apsari showed on her research *entitled the use of picture series in teaching writing recount text* that the students score improvement from pretest to the post test was increased. But she did not show students motivation result in learning recount text by using picture series. While this research showed both students score of pretest to posttest 2 and students' motivation in each cycle was increased.

From the explanation above, it can be concluded that the use of instagram photo in teaching recount text could enhance students' ability in writing recount text.

Conclusion

There are some conclusions found in the discussion in the previous chapter. The conclusions are presented as follow:

The first conclusion is instagram photo can be used to improve the students' writing skill. The students writing ability in recount text was increased. The improvement can be seen from some point. The first point is the improvement of their ability in developing ideas, construct paragraph coherently, arranged the generic structure and the used of past tense and chronological connection. The second point is students' improvement

can be clearly seen from the mean score of pretest, posttest cycle 1 and posttest cycle 2. In the pretest students' average score is 57, 46. In posttest cycle 1 students' average score is 70,36 while in the post test of cycle 2 students' average score is 74, 20. It can be said that on each test the score of students was increased.

Next, the implementation of instagram photo improves students' motivation in learned writing recount text. the students attitude toward writing is positive. It is indicated their activeness in the class. They also enthusiastically in doing their task. The students active in answer the question or states their opinion about the material.

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