

# Pictures Guided Series: As Media to Increase the Accounting Students' Writing Skill

Rahmawati Fitriana<sup>1\*</sup>, Noor Fachman Tjetje<sup>2</sup>

<sup>1\*</sup>Accounting Department, Politeknik Negeri Samarinda, Samarinda, Indonesia

<sup>2</sup>Accounting Department, Politeknik Negeri Samarinda, Samarinda, Indonesia

<sup>1\*</sup>Corresponding Author: fitri@polnes.ac.id; asyura\_krisnan@yahoo.com

**Abstract**— The aim of this study is to know the impact of applying pictures guided series in increasing the Accounting students' writing skill. The subject is taken from two classes and has 16 students each, one class as experimental group and one is control group. Experimental group treated 5 lessons and applying pictures series in teaching English writing, while control group is not taken any pictures used. Pre-test and post-test are conducted. Data techniques used is giving test and interview. The interview is conducted to both groups in order to observe deeply the impact of the teaching learning process, including in teaching writing. Samples of this study is the first semester of the D3 Accounting Students of Accounting Department, Samarinda State Polytechnic. Result shows that there is no effect of pictures writing series on the accounting students' writing skill. The theme of story would be known well by the students, the motivation of learning English/to write show positive response. Each class is improved either Pre-test or Post-test, however, there is no effect of the media used (pictures guided series) in teaching writing in an Accounting English classroom, it would be better to apply different techniques or strategy which will be appropriate at the students' condition.

**Keywords**— Pictures series, guided writing.

## I. INTRODUCTION

Learning a foreign language which cannot be separated from four English language skills, one of is writing. Many studies believe that process of writing is not just piece of sentences involved. [1] clarifies writing is a text involved, meanwhile [2] states that knowing how important to put ideas into a piece of sentences which is not only need the word choice, sentences variation but also the way to develop the story logically and structurally. Therefore, understanding of what being written well will need the competences in writing ability.

In increasing of the students' writing ability, all the students will have a strategy, the strategy used will be in the form of media printing, and media printing is to facilitate communication, such as pictures, cards, newspapers, etc. Several studies indicate that pictures as media proved the students scores get significantly high before and after in applied on teaching learning process and which not only on writing skill will be improved much but also to other skill such as speaking and reading [3], [4], [5]. Cited in [6] also suggests that how the effective teaching learning process, media (pictures) will be as one of the useful way to the teacher to give interpretation of the material given to the students. This is an excellent tool which is able to illustrate what teachers wish to teach and give the students space to interacting to the pictures given. Therefore the successful of teaching and learning between teacher and students will be occupied by interested media/pictures and

students will build their excellent imagination. In line with this [6] also adds that there are many adventurous in using pictures as media, particularly in speaking and writing, such as: picture can motivate the students and make him or her want to pay attention and want to take part, picture can contribute to the context in which the language is being used, pictures can be described and stimulated as an objective way or interpreted or responded by subjectively. By looking the plus and minus of applying pictures series on teaching writing process, therefore, this study will employ how the effect of pictures guided series to the students' writing ability.

## II. LITERATURE REVIEW

### A. An Overview of Writing

Writing has its own definition of the purposed to write. Each will have different an overview in how to defining of what writing is (cited in [4], writing is productive skill, [7] progressive activity, which [cited in [8], complex activity. In writing process, do not need steps only, but it needs several steps before arriving on final draft and the text can be readable, Here, it can be seen that in writing process involves sentences skill, sign, symbol, grammatical pattern, coherence, connector, construction paragraph that can be arranged into a sentence or in a well paragraph writing, so it needs of rational thinking through continuity on the process of writing (cited in [4]. In line with this, [9] claims that in acquiring a language, a child need a natural receiving which is being exposed that she/he is ready to learn to write. So, it will be started from the simple sentences to complex sentences, as well as by giving simple to complex instruction to the writing theme given, however, the teacher as the feedback reviewer of this writing process should also give the deep and clear instruction of what the students should write before and after revision. It is therefore, the output of writing product is also to be the main essential attention from the whole process of writing itself.

### B. Media used in Teaching Writing

Media/ is an instrument that can be used in supporting of teaching learning process, and by using media, the instructional aims can be achieved maximally and efficiently. [10] teaching media means something that is used to send a message (materials) from the sender (teacher) to the receiver (students) to reach the teaching and learning objective. Media is divided into two parts, that is visual aid media (picture, photos, real things, miniature charts and graphs) and audio visual media (film, television, and video). Both of these media are usually

used in teaching learning process. And selected media used is also to illustrate how the condition of the classroom when teaching learning process is conducted. Picture or picture series is one of media that can be used in all teaching learning process, including in teaching language. [7] says that all the teachers always use pictures whether those are drawn, taken from books, newspapers and magazines, or photograph to facilitate learning. While, [4] clarifies that pictures contribute to improve the students' interest and motivation in the teaching learning process. Furthermore, he explains that pictures have a sense of the context of the language and it can be a specific reference point or stimulus to the students 'response regarding to the pictures given. And [cited in [8]], adds that the picture is used in a more meaningful and 'real-life-communicative' way than being just displayed for students to say what they can actually see.

So, by using pictures or pictures series as supporting instrument in teaching language, 1) the instructional aims of teaching learning will be achieved), 2) students are more fun by facilitating by pictures series and it does not make the class diary, 3) the variety of pictures series will stimulate the students way of thinking in term of developing her/his pictures vocabulary, structure pattern, mechanism, building sentences. Additionally, [4] also clarify that pictures can be used in similar ways in teaching both speaking and writing skills (productive skills).

*C. Advantageous and Disadvantageous in Teaching Writing by Using Pictures*

At any media used in teaching learning process including in teaching writing, will have an impact of applying of this media used (pictures series), [11] mentions that pictures can be valuable resources in teaching writing in ESL class. Pictures can provide four functions. The *first* is as a shared experience in the classroom that drives to a variety of language activities. *Second* is as a need for common language forms and vocabulary to use in the classroom. *Third* is as a variety of tasks that ranging from fairly mechanical controlled compositions, sentence-combining exercises, or sequencing of sentences. *Fourth* is as a focus of students' interests, since everybody likes to look at the pictures and pictures themselves can bring outside world into the classroom in a clearly concrete way. However, it has also negative impact of applying of pictures series in teaching

writing, [12] mentions that the limitation is, *first*, a picture is static and gives only one isolated viewpoint whereas the movement of learners give them constantly changing viewpoints, *second*, a picture is only two-dimensional and therefore it does not give the depth of whatever it is trying to portray, *third*, it is lacking in the texture (feel) of whatever it is supposed to portray, *fourth*, at times it is not possible to have enough copies for the whole class due to lack of a photocopying or duplicating facilities, *fifth*, effective utilization of pictures needs resourcefulness and competency on the part of the teacher.

III. RESEARCH METHOD

This study aims to investigate on the effect of pictures guided writing series to Accounting Students' Writing Skill. It is a quasi-experimental design. In applying quantitative statistically, then pre-test and post-test is conducted. This is action research. Analyzing of this research is important to do in order to know the increasing of the students' writing skill before and after of applying this method. The research data taken is from interview and test (by making short stories) with the theme Daily Activity. There are 16 students each of class taken as samples from the first Semester of D3 Accounting Department Samarinda State of Polytechnic.

IV. RESEARCH RESULT

In conducting of the action research, there are three steps: pre-test, treatment and post-test. These steps should be accordingly to do before arriving at the post-test. In Pre-test, all the students are asked to write the theme story of Daily Activity. After that, the treatment is conducted. The treatment has been done almost 3 weeks/5 meeting. The teachers (is one of researcher) explains many aspects that influence in process of writing, such as, how to build the correct sentences and then organize them in simple paragraph. Process of treatment is also to evaluate the students' simple writing before they write in several paragraphs and take revision of each student's product of writing. And then Post-test is conducted. Criteria used in scoring the pre-test and post-test are theory of Jacob' ESL Composition Profile [10]. Here the result of the pre-test and post-test.

TABLE 1. The Result of Pre-Test and Post-Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Dev	Std. Er. Mean	95% Conf. Inter of the Differ				
					Lower	Upper			
Pair 1	PRE TEST - POST TEST	-3.563	11.069	2.767	-9.461	2.336	-1.287	15	0.217

Based on the Table 1 which indicates that Mean score of Pre Test is 3.56, with SD 11.06 (N-16), however t-count is minus (-1.29), it is meant that there is no effect of improving of pictures guided series to students' writing skill because the SD is higher than the mean score. So, there is no significant effect of improving of pictures guided series to students' writing skill. It can be seen the next Table 2, that indicate the fairness increasing of writing during the treatment.

Based on Table.2, which is indicated that for the experimental class, there is good improvement of the pictures series on the students' writing skill before and after treatment and the process of treatment is conducted well, the Pre-test is 76.06 and post- test is 79.63 which is increased by 3.57. At the Table 3, it is of analyzing of control class.

TABLE.2. The SD Score of The Students Improvement Before and After the Treatment

		Mean	N	Std. Dev	Std. Error Mean
Pair 1	PRE TEST	76.06	16	9.356	2.339
	POST TEST	79.63	16	10.164	2.541

Based on the Table 3 which indicates that Mean score of Pre Test is 3.76, with SD 6,62 (N-16), however T- count is minus

TABLE 3. The Result of Pre-Test and Post-Test

		Paired Differences				t	df	Sig. (2-tailed)	
		Mean	Std. Dev	Std. Er. Mean	95% Conf. Inter of the Differ				
					Lower				Upper
Pair 1	PRE TEST - POST TEST	-3.750	6.618	1.665	-7.227	-0.223	-9.266	15	0.039

TABLE 4. The SD Score of the Students Improvement Before and After the Treatment-Control class.

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	PRE TEST	68.38	16	10.085	2.521
	POST TEST	72.13	16	8.164	2.041

Based on Table.4, which is indicated that for the control class, there is also good improvement of the pictures guided series on the students' writing skill before and after treatment and the process of treatment is also conducted well, the Pre-test is 68.38 and post-test is 72.13 which is increased by 3.75.

Based on the result analyzing of experimental and control class, which is assumed that the students would be very familiar with the theme of task given (a story of Habitual activity/Daily life story), however several students are also inconsistent in developing the theme, so the score is also decreased. As what [12] states that from five points, two point is being to be as based reason on the student writing inconsistent, time allocation and students perception of describing the pictures, and guessing the action by using students' standard word or pattern, and the illogical sentence structure used. The imagination of the students is also difference each other at analyzing of the pictures given, this is the facts that the product sentences (in paragraph) would be different each other. The first step would be decreased however. The next step after treatment given, the process of writing would be increased or even being worst.

In the process of writing, after taken treatment process, the following table explain how many lines of sentences of the students has been improved before and after treatment,

TABLE 5.The Amounts of Sentences Written by the Students

No	Class	The Amount of sentences written by the Students	Percentage
1.	1B	340 lines	61.38 %
2.	1C	214 lines	38.63 %

Based on Table 5, the amount of sentences written is roughly 554 lines that classified by two classes and the highest score from experimental class of 61.38 % which is able to develop the theme story given.

### V. CONCLUSION

In conducting this research, there are two groups, experimental and control class which consisted of 16 students each, as the media used, pictures is used in teaching writing for experimental group but not in control group. The treatment taken is almost 3 weeks. Teacher is also explaining all the

(-9,27), it is meant that there is no effect of improving of pictures guided series to students' writing skill because the SD is higher than the mean score. So, there is no significant effect of improving of pictures guided series to students' writing skill. The following Table 4 improvement before and after treatment.

aspect that can be used if they will start to write and why she/he writes and what the purpose of writing to do.

All the students have their own way in starting and creating from simple sentences to complex sentences. In teaching writing by using pictures, the students' response is also good, because the teachers also try to make the class more lively and the classroom is more active, students try to illustrate what word found on the pictures and gaining them into a good sentences. After giving treatment, the increasing students' process of writing also is proved that they are interested in writing and she/he knows how to write. Even the result of this research is not sufficient good, because there is no impact of using guided pictures series of the D3 Accounting Students' Writing skill, however, this research will give highlight that the media, pictures series will not be appropriate to apply to the accounting students in enhancing of the students writing skill, or the theme of story has been known well of the students partly. Teaching Aids is also be considered to be used as regarding to the improvement of teaching learning process.

And the limitation of this media, which will concerned on the vocabulary used, sentences pattern (including grammatical structure) and component/criteria used in good writing, which is proved by many mistakes found on their writing product. The main attention should be paid on this writing process is that, students is to translate the story to the native language, so, the teacher will have strategy or technique that it will meet to this urgent condition. The teacher will have self-encouragement in crating and effective approach in giving materials of English writing, because it is not only the students will be improved but also the target of learning outcome of the teacher will also be increased.

### REFERENCES

- [1] Westwood, Peter. 2008. What Teacher Need to Know About Reading and Writing Difficults (<https://smartlib.umri.ac.id/assets/uploads/files/98cde-reading-n-writing-difficulties.pdf>)
- [2] Fitriana, R. 2021. Analisis Hasil Tulisan Mahasiswa D3 Akuntansi Di Politeknik Negeri Samarinda (Paper Presented in SNITT Seminar, Balikpapan State Polytechnic, November, 2021).
- [3] Cheung, Lin. Ying, 2016. Teaching Writing. ([https://www.researchgate.net/publication/299156723\\_Teaching\\_Writing](https://www.researchgate.net/publication/299156723_Teaching_Writing))
- [4] Singh, C. K. S. 2017. ESL Learners' Perspective on The Use of Pictures Series in Teaching Guided Writing ([https://www.researchgate.net/publication/321487607\\_ESL\\_Learners'\\_Perspectives\\_on\\_the\\_Use\\_of\\_Picture\\_Series\\_in\\_Teaching\\_Guided\\_Writing](https://www.researchgate.net/publication/321487607_ESL_Learners'_Perspectives_on_the_Use_of_Picture_Series_in_Teaching_Guided_Writing))

- [5] Wright, Andrew. 1989. *Pictures for Language Learning*. Cambridge: Cambridge, University Press.
- [6] Pasaribu, M.F., S.Br.R., S.M., H. Vivi, 2020. The Effect of Pictures Series to the Students Ability In Writing Narrative Text (<http://ejournal.umpwr.ac.id/index.php/scripta/article/view/6629>)
- [7] Oshima, Alice and Hogue, Ann. 1997. *Introduction to Academic Writing 2nd Edition* [https://www.academia.edu/34852184/Oshima\\_alice\\_hogue\\_ann\\_writing\\_academic\\_english](https://www.academia.edu/34852184/Oshima_alice_hogue_ann_writing_academic_english)
- [8] Harmer, J. (2001). *The Practice of English Language Teaching*. Essex: Pearson Education Limited.
- [9] Brown, H. Douglas. 2000. *Principles of language Learning and Teaching 4th Edition*. New York: Addison Wesley Longman, Inc.
- [10] Mutia Putriani, 2016. Improving The Students' Writing Ability By Using Pictures Series at Grade VIII In SMP Pembangun Piyungan in The Academic Year of 2014/2015 (<https://core.ac.uk/download/pdf/78031842.pdf>)
- [11] Raimes, Ann. 1983. *Technique in Teaching Writing*. New York: Oxford University Press
- [12] Anonymous, 2008. History and Government: what are limitation of using pictures in teaching (<https://mysominotes.wordpress.com/2017/07/18/history-and-government-what-are-the-limitations-of-using-pictures-in-teaching/>)