

AN ANALYSIS OF THE THIRD-YEAR ACCOUNTING STUDENTS' ABILITY TO ANSWER TOEFL READING COMPREHENSION QUESTIONS AT UNIVERSITAS BUNG HATTA

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ABSTRACT

The purpose of this research was to describe the third-year accounting students' ability to answer TOEFL reading comprehension questions at Bung Hatta University. The research used a descriptive design with a sample of 26 students selected through cluster random sampling. The instrument for collecting the data in this research was reading comprehension of TOEFL Like-Test. The test was valid in terms of content because it had covered all materials that students had learnt. Then the reliability index of the test was 0.88 (very high correlation), It means that the test was reliable. The results showed that the students' ability to answer reading comprehension questions was good. It was proved that 0 (0%) student had very good ability, 12 students (46.15%) had good ability, 5 students (19.23%) had moderate ability, and 9 students (34.62%) had low ability.

Keywords: *Ability, TOEFL, Reading Comprehension.*

INTRODUCTION

In today's global world, the importance of English cannot be ignored or disregarded because English is the most widely spoken universal language. With the help of emerging technology, English has been playing the main part in several sectors including medicine, engineering, education, etc [1]. In learning English as a foreign language, there are four English skills that must be mastered; listening, speaking, reading, and writing. One of the essential parts of English skills is reading. The ability to determine meaning from texts and apply the right interpretation is known as reading [2].

One of the instruments used to measure English reading comprehension skills for students is Test of English as a Foreign Language (TOEFL), which is one of the standardized tests for foreign language learners used to measure students' English proficiency. According to the Rector's Circular Number of Bung Hatta University: 2451/UM-1/KP/III-2022 which stated that all Bung Hatta University students must have an English Proficiency Score to fulfill the Bung Hatta University Academic Graduation completeness process and the students need to have TOEFL score at least 425. Therefore, at Bung Hatta University, a TOEFL Preparation subject is held for all students including in the accounting department to help students carry out the TOEFL.

The researcher interviewed one of the lecturers who teaches TOEFL preparation subjects at Bung Hatta University. She mentioned that non-English major

students still struggle with TOEFL reading comprehension questions. They lack mastery of strategies for different question types and find it challenging to understand the scientific texts used, leading to difficulties with vocabulary. Additionally, the limited time available further complicates their ability to succeed in the reading comprehension section. It is supported by Putri (2020), finding that the students' reading comprehension levels were still low. Additionally, her findings also represented that the most challenging part for TOEFL test takers is reading comprehension section [3].

Based on the explanation above, this research focuses on the third-year accounting students' ability at Universitas Bung Hatta to answer reading comprehension questions in TOEFL that require them to answer about main idea question, detail question, reference question, vocabulary question, and inference question in TOEFL.

METHOD

A descriptive method was used as the design of this research. Descriptive research is a method used to describe existing phenomena in detail [4]. Population as the group to which a researcher hopes that the findings of a study can be applied [5]. The population of this research was the third-year accounting students of Universitas Bung Hatta who have taken TOEFL preparation subject. The number of sample was 26 students were taken by cluster random sampling technique. The instrument used to collect

the data of this study was multiple-choice tests in reading comprehension questions of TOEFL Like-Test. The researcher used content validity. The reliability index of the test was 0.88 which was categorized as very high correlation.

To collect the data, the researcher gave the reading comprehension TOEFL Like-test sheets to students. The researcher gave directions to the students and informed them they would be given 55 minutes to take the test. After that, the researcher collected the students' answer sheets, checked and gave the scores. Then the researcher counted the total score of each student.

In analyzing the data, the researcher followed several procedures. First, the researcher converted the raw scores into converted score by using the formula. second, the researcher classified the students' abilities based on the criteria of Bung Hatta University. Third, the researcher calculated the percentage of students who get very good, good, moderate, and low ability by using the formula. Finally, the researcher interpreted the findings and concluded.

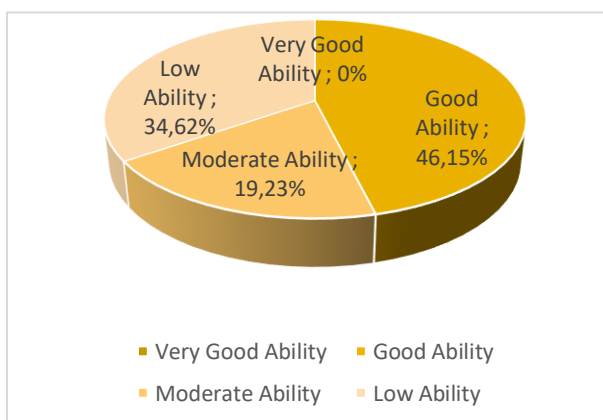
FINDING AND DISCUSSIONS

The researcher found that 0 student (0%) had very good ability, 12 students (46.15%) had good ability, 5 students (19.23%) had moderate ability, and 9 students (34.62%) had low ability to answer TOEFL reading comprehension questions. as shown in diagram 1:

Diagram 1

Students' Ability to Answer TOEFL Reading Comprehension Question

The researcher found that most of the students had good ability to answer TOEFL reading comprehension questions. It is proved by the fact that there were 46.15% students who had good ability to answer the questions. However, it is not in line with the finding of the research conducted by Harniken (2022) that was proven that students' ability to answer the reading comprehension section of TOEFL test was



low [6].

More specific findings as the answers to research questions are presented below:

1. Students' Ability to Answer Main Idea Question in the Reading Comprehension Section of TOEFL

After the researcher analyzed the students' answers, these results indicate that a majority of the students performed at a very good ability, It was supported by the fact that there were 18 (69.23%) students had very good ability, 0 (0%) student had good ability, 3 (11.54%) students had moderate ability, and 5 (19.23%) had low ability. In order to be clear, see the table below:

Table 1
Students Ability to Answer Main Idea Question in the Reading Comprehension Section of TOEFL

No	Number of Students	Percentage	Classification
1	18	69.23%	Very Good
2	0	0%	Good
3	3	11.54%	Moderate
4	5	19.23%	Low
TOTAL	26	100%	

The result showed the student's ability to answer main idea questions was very good. It is proved most of the students (18 students) or 69.23% had a very good ability. This indicated that students were able to answer questions that determine the main idea of the text. It can be found that main idea questions were not difficult for students because to understand the main idea of a text, students are not required to understand every word, even every sentence in the text. Students just need to use keywords to search for the main idea. In line with the previous study by Elfiondri (2020), who identify which sub skill in reading comprehension poses the greatest challenges for the students, found that 73% from 33 students could answer correctly this type of question [7].

2. Students Ability to Answer Detail Question in the Reading Comprehension Section of TOEFL

In this type of questions, almost half of the students had moderate ability. It was supported by the fact that there were 0 (0%) students had very good ability, 2 (7.69%) students had good ability, 13 (50%) students had moderate ability, and 11 (42.31%) had low ability. See the table below:

Table 2
Students Ability to Answer Detail Question in the Reading Comprehension Section of TOEFL

No	Number of Students	Percentage	Classification
1	0	0%	Very Good
2	2	7.69%	Good
3	13	50%	Moderate
4	11	42.31%	Low
TOTAL	26	100%	

Based on the data analysis, it was found that 50% of the students, or 13 participants, demonstrated a moderate ability to answer detail questions. This suggests that third-year accounting students may have difficulty focusing on specific information in the text, possibly due to ineffective reading strategies or test-related anxiety affecting their concentration. This finding contrasts with Wathoni et al. (2022), who reported that 84.5% of students scored highly on this type of question [8].

3. **Students Ability to Answer Reference Question in the Reading Comprehension Section of TOEFL**

After the researcher analyzed the students' answers, the researcher found that there were many students who had moderate and low ability to answer reference questions. It was supported by the fact that there were 8 (30.77%) students had very good ability, 0 (0%) student had good ability, 9 (34.62%) students had moderate ability, and 9 (34.62%) had low ability. See the table below:

Table 3
Students Ability to Answer Reference Question in the Reading Comprehension Section of TOEFL

No	Number of Students	Percentage	Classification
1	8	30.77%	Very Good
2	0	0%	Good
3	9	34.62%	Moderate
4	9	34.62%	Low
TOTAL	26	100%	

The researcher found that the students' ability to answer reference questions varied significantly. It is supported by the fact that 9 students, or 34.26%, had moderate ability, while an equal number of 9 students,

or 34.26%, had low ability in answering this type of question. This indicates that a significant portion of the students struggled with reference questions. In line with a previous study by Wathoni et al., (2022) found that most students had an intermediate ability to find references.

4. **Students Ability to Answer Vocabulary Question in the Reading Comprehension Section of TOEFL**

Students had low ability in vocabulary questions. It was supported by the fact that there were 8 (30.77%) students had very good ability, 7 (26.92%) students had good ability, 2 (7.69%) students had moderate ability, and 9 (34.62%) had low ability. See the table below:

Table 4
Students Ability to Answer Vocabulary Question in the Reading Comprehension Section of TOEFL

No	Number of Students	Percentage	Classification
1	8	30.77%	Very Good
2	7	26.92%	Good
3	2	7.69%	Moderate
4	9	34.62%	Low
TOTAL	26	100%	

The result showed that the student's ability to answer vocabulary questions was low. Specifically, 34.62% of the students fell into this category. This indicates that a significant portion of the students struggle with vocabulary knowledge. In line with this research, Wathoni et al., (2022) found that most of the students had low ability in vocabulary question. The percentage of answering vocabulary questions was 56% which means the ability to answer vocabulary questions was low.

5. **Students Ability to Answer Inference Question in the Reading Comprehension Section of TOEFL**

The researcher found the fact that the lowest score got by students to answer TOEFL reading comprehension questions is in inference questions. Only 2 students have good ability and as many as 22 students have low ability in answering this type of question. This statement is proven by the fact that there were 0 (0%) student had very good ability, 2 (7.69%) student had good ability, 2 (7.69%) students had moderate ability, and 22 (84.62%) had low ability. See the table below:

Table 5:
Students Ability to Answer Reference Question in the Reading Comprehension Section of TOEFL

No	Number of Students	Percentage	Classification
1	0	0%	Very Good
2	2	7.69%	Good
3	2	7.69%	Moderate
4	22	84.62%	Low
TOTAL	26	100%	

The analysis revealed that the third-year accounting students at Bung Hatta University struggled significantly with inference questions. A total of 22 out of 26 students, or 84.62%, had difficulty with these questions, highlighting their particular challenge. This finding aligns with study by Nurhayati & Nehe's (2016), which showed that only 9 out of 23 students (38%) could correctly answer inference questions. The low performance of these students indicates that many had trouble comprehending and interpreting information that wasn't directly stated in the text [9]

CONCLUSIONS AND SUGGESTIONS

Based on the results of data analysis that have been discussed, the third-year accounting students at Universitas Bung Hatta had good ability to answer TOEFL reading comprehension questions. Questions in this research are divided into; main idea questions, detail questions, reference questions, vocabulary questions, and inference questions. Even though in general students had good ability, however in two types of questions vocabulary and inference questions, students had low ability to answer it. Based on the conclusions above, the researcher would like to give several suggestions. For the lecturer, there is not much that researcher can suggest to. The researcher only suggest that lecturer give more exercise to students in two types of questions that students had low ability in vocabulary and inference questions. For students who had good ability, the researcher suggests that they can maintain their ability to answer TOEFL reading comprehension questions. Students with low abilities, are expected to learn more about TOEFL reading comprehension section and should pay attention to the teacher's explanations to improve their abilities. To the future researchers, the researcher hopes that future researchers can use this study as one of the references when they want to get information about analyzing students' TOEFL reading comprehension ability.

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