

**THE IMPLEMENTATION OF CLIL APPROACH IN
TEACHING ENGLISH ACCOUNTING
TERMINOLOGY**

THESIS

This Thesis is submitted to fulfill the requirement for the “Sarjana” degree in
English Language Education



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Semoga bapak selalu dalam kesehatan dan lindungan dari Allah SWT. dalam setiap urusannya.

Setelah mengadakan pemeriksaan dan juga perbaikan yang penting, maka kami berpendapat bahwa skripsi atas nama Ester Rindi Prastika (22551016) sebagai Mahasiswa dari Program Studi Tadris Bahasa Inggris, dengan judul "**The Implementation of CLIL approach in teaching English accounting terminology**" sudah dapat diajukan dalam Sidang Munaqasah di Institut Agama Islam Negeri (IAIN) Curup.

Demikian Permohonan ini kami ajukan, besar harapan kami agar bapak dapat menyetujui hal ini. Terima kasih.

Wassalamu 'alaikum Warahmatullahi Wabarakatuh

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PREFACE

All praises to Allah SWT that the writer had finally finished writing her thesis entitled **“The Implementation of CLIL approach in teaching English accounting terminology”**

This thesis is submitted as a part of the completion for undergraduate degree of strata 1 (S1) in English Study Program of IAIN Curup. The writer realizes that this thesis is far being perfect, therefore the writer really appreciates some suggestion and critics for being perfect in the future

Last but not least, the writer hopes that this thesis will be really useful to those who are interested in this field of study.

Curup, 26 Februari 2026



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Finally, the writer needs construction suggestion for being perfect in the future. Hopefully, the result of this research can give beneficial contribution to the

development of education in other school. For acknowledgment above, and those are not mentioned, may Allah give them the best reward. Aamiin

MOTTO

“Call upon me, I will respond to you”

(Quran 40:60)

“Hidup bukan saling mendahului, berdirilah sendiri-sendiri”

(Baskara Putra)

“Kalau sudah dapat yang baik, tolong dijaga”

(Malika Rahma Dania)

“Chaos isn’t a pit, chaos is a ladder”

(Lord Baelish)

DEDICATION

Allah, is only the reason why I can finish this thesis. Immeasurable syukur for letting me finish this thesis as soon as my hope. There is no miracle except by You. Allah, in the name of Allah and His Messenger Prophet Muhammad Shalallahu Alaihi Wassallam, I would like to dedicate this thesis for :

- ❖ My beloved mom, who never let me feel alone, even in the quietest and loneliest of nights. Thank you for keeping me company as I slept, for being present in the moments I needed peace the most. Your embrace has always been the home I return to, and your presence is the reason I keep moving forward even when every step feels heavy. No words are enough to repay everything you have given me, except for the prayers I will carry for you for the rest of my life.
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sweeping, mopping, and all the little things I may have often forgotten to say thank you for you did all of it wholeheartedly just to support your older sibling in completing this thesis. Your sacrifice may not be written on any certificate, but it is etched in every page of this work. I am so proud to have a sibling like you.

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remained standing even as the wind blew fiercely. This thesis is proof that you are capable and you are more than worthy of being proud of yourself.

ABSTRACT

Ester Rindi Prastika: **The Implementation of CLIL approach in teaching English accounting terminology**

Advisor : Jumatul Hidayah, M.Pd

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This study investigates the implementation of the CLIL approach by accounting teachers at SMKN 7 Rejang Lebong in teaching English accounting terminology. Situated within the Merdeka Belajar curriculum framework, which encourages teacher creativity and flexibility, this research positions accounting content teachers as the most appropriately equipped agents for integrating English accounting terminology into subject instruction. Using a qualitative case study design, data were collected through semi-structured interviews and classroom observations with two accounting teachers, analyzed through the CLIL framework of Do Coyle, Philip Hood, and David Marsh. The findings reveal that the CLIL approach is implemented through six indicators: dual-focused educational approach, integration of content and language, flexibility and context sensitivity, focus on meaningful learning, cognitive engagement, and intercultural awareness. Both teachers demonstrated practices closely aligned with ESP and CLIL principles despite having no formal training in either field. These findings suggest that policy support is essential to ensure that content and language integration becomes a systematic and sustainable component of vocational education rather than remaining an individual initiative.

Keywords: *English Accounting Terminology, ESP, CLIL Implementation, Vocational High School, Content Teacher.*

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CHAPTER I

INTRODUCTION

A. Background of the Research

The rapid development of the global economy has fundamentally transformed professional communication demands across various industries, including accounting. In this era of globalization, English has firmly established itself as the dominant language of international business and finance. Crystal asserts that English now functions as the primary medium of communication in multinational corporations, international trade, and global financial reporting¹. This reality is particularly evident in the widespread adoption of international accounting standards such as the International Financial Reporting Standards (IFRS) and the increasing use of technology-based accounting software all of which rely extensively on English terminology². Consequently, mastery of English accounting terminology has become a crucial professional competency for students pursuing careers in the accounting field.

In the Indonesian vocational education context, this challenge is especially significant. Vocational High Schools (*Sekolah Menengah Kejuruan/SMK*) are directly tasked with preparing graduates who are ready to enter the workforce. Accounting programs at SMK must equip students not only with technical accounting skills but also with the English language proficiency required to operate international software, interpret global financial standards, and communicate in professional environments. This intersection of content knowledge and language ability falls squarely within the domain of English for Specific Purposes (ESP).

¹ David Crystal, *English as a Global Language*, 2nd ed. (Cambridge: Cambridge University Press, 2003), pp. 1-2.

² International Accounting Standards Board (IASB), *International Financial Reporting Standards (IFRS)* (London: IFRS Foundation, 2023). Available at: <https://www.ifrs.org>. Accessed February 2026.

According to Hutchinson and Waters, ESP is an approach to language teaching in which all decisions regarding content and methods are based on the learner's reason for learning³. In other words, ESP is not a distinct product from English teaching in general, but a purposeful approach that aligns language instruction with the specific professional or academic needs of learners. Dudley-Evans and St. John further expand this definition by emphasizing that ESP uses methodologies appropriate to the discipline it serves, focusing on language, skills, discourse, and genres relevant to authentic professional contexts⁴. Within this framework, the teaching of English accounting terminology in vocational schools is a clear example of ESP in practice.

In recent years, the implementation of the Merdeka Belajar curriculum framework in Indonesian vocational schools has created meaningful pedagogical space for teachers to exercise professional creativity and flexibility in their instructional practices. Under this framework, teachers are encouraged to be innovative, to utilize diverse learning media, and to design learning experiences that are contextually meaningful and directly relevant to students' future professional lives. Importantly, English language instruction has been formally incorporated into the school program at SMKN 7 Rejang Lebong, ensuring that students receive a foundational exposure to English communication. However, the specific exploration of English within the domain of accounting practice particularly the integration of English accounting terminology into subject instruction represents an area of instructional opportunity that has not yet been fully developed. The Merdeka Belajar framework actively supports such creative integration, recognizing that meaningful learning emerges when teachers connect their disciplinary expertise with the broader communicative demands of their students' chosen professional field.

³ Tom Hutchinson and Alan Waters, *English for Specific Purposes: A Learning-Centred Approach* (Cambridge: Cambridge University Press, 1987), p. 19

⁴ Tony Dudley-Evans and Maggie Jo St. John, *Developments in English for Specific Purposes: A Multi-Disciplinary Approach* (Cambridge: Cambridge University Press, 1987), pp. 4-5.

Within this context, a pedagogically significant reality emerges: accounting teachers, rather than English teachers, are the most appropriately positioned to lead the integration of English accounting terminology into classroom instruction. This is not a matter of circumstance but of professional logic grounded in disciplinary expertise. English teachers at SMKN 7 Rejang Lebong focus on developing students' general English communication skills within the scope of their designated subject area. Accounting content, however, is inherently embedded with English terminology journal entries, financial statements, accounting software such as MYOB, and professional standards such as IFRS all operate within an English-language framework. These concepts are taught within accounting classes, where accounting teachers possess the disciplinary expertise needed not only to explain the linguistic form of a term, but also its precise professional meaning and practical application. As Hyland acknowledges, ESP practice is rarely the exclusive domain of language specialists; in many vocational and professional contexts, content-subject teachers serve as the primary and most effective mediators of professional English terminology precisely because they understand the content in which that language is embedded⁵. Dudley-Evans and St. John similarly emphasize that the most effective ESP instruction often emerges at the intersection of language awareness and subject-matter expertise a combination that accounting teachers are uniquely positioned to provide⁶. Isik-Tas and Kenny further note that ESP practice in vocational settings is shaped by complex linguistic, pedagogical, and learner-related factors, all of which position content teachers at the center of language-integrated instruction.⁷

This positioning is directly observed at SMKN 7 Rejang Lebong. Based on preliminary research conducted through an interview with an accounting

⁵ Ken Hyland, "English for academic purposes: What is it and where is it taking us?" *E.S.P. Today: University of East Anglia* Vol 10. No. 2, (2022).

⁶ Dudley-Evans and St. John, *op.cit.*, pp. 4-5.

⁷ Elvan Isik-Tas and Nick Kenny, "English for Specific Purpose Instruction and Research, Current Practices, Challenges and Innovations," *English for Specific Purposes*, Vol. 55 (2019), p. 78.

teacher on May 6, 2025, it was revealed that accounting teachers at the school have proactively incorporated English accounting terminology into their classroom instruction, utilizing the professional latitude afforded by the Merdeka Belajar curriculum framework. Interview data obtained from a Grade XI accounting student further confirmed that teachers consistently integrate English terms into their lessons, embedding terminology within authentic accounting activities rather than treating it as supplementary vocabulary. Siswanto similarly noted that while English instruction exists within SMK accounting programs, the specific integration of English accounting terminology into subject content remains an area with significant room for further exploration and development⁸. This reflects a form of creative and purposeful teaching initiative one in which accounting teachers leverage their dual expertise in accounting content and professional language awareness to prepare students for the demands of the global workforce.

While the initiative demonstrated by accounting teachers at SMKN 7 Rejang Lebong is commendable, the effectiveness of language-content integration depends significantly on whether it is guided by a clear and structured conceptual framework. Without such a framework, integration may remain intuitive and unsystematic varying across teachers and sessions without consistent pedagogical principles to ensure quality and coherence. The Content and Language Integrated Learning (CLIL) framework, first conceptualized by Marsh⁹ and systematically developed by Coyle, Hood, and Marsh, provides precisely this kind of principled foundation¹⁰. CLIL is defined as a dual-focused educational approach in which an additional language is used for the learning and teaching of both content and language simultaneously which precisely describes what takes place in accounting classrooms at SMKN 7. Through its 4C

⁸ Bambang Siswanto, "Implementation of English for Specific Purposes in Vocational High Schools," *Jurnal Pendidikan Vokasi*, Vol. 8, No. 2 (2018), p. 112.

⁹ David Marsh, (2012). *Content and language integrated learning (CLIL): A Development Trajectory*. University Cordoba. p.19

¹⁰ Do Coyle, Philip Hood, and David Marsh, *CLIL: Content and Language Integrated Learning* (Cambridge: Cambridge University Press, 2010), p. 8.

Framework Content, Communication, Cognition, and Culture CLIL offers a coherent and structured model for how accounting teachers can integrate English terminology with subject-matter instruction in a systematic, meaningful, and educationally sound manner. Applying CLIL as a conceptual framework transforms teacher initiative from intuitive practice into structured, theoretically grounded implementation ensuring that English accounting terminology is taught not merely as vocabulary, but as a functional professional tool embedded within authentic disciplinary practice.

The urgency of examining this phenomenon is underscored by three converging factors. First, the growing professional demand for English-literate accounting graduates creates an immediate need to understand how vocational teachers are implementing language-integrated instruction at the classroom level and how this implementation can be made more effective and systematic. Second, existing ESP and CLIL research has largely focused on English teachers or higher education contexts, leaving the implementation of CLIL by vocational content teachers particularly accounting teachers operating within the Merdeka Belajar framework significantly underexplored. Third, without a clear empirical understanding of how accounting teachers currently implement English terminology integration, it is difficult to design targeted professional development, instructional support, or evidence-based enhancements that could strengthen outcomes for students. Umar and Basuki similarly identified that ESP implementation in Indonesian educational contexts is still developing, with curriculum integration, teacher capacity, and material alignment representing key areas for growth¹¹.

Therefore, this research aims to investigate the implementation of the CLIL approach by accounting teachers at SMKN 7 Rejang Lebong in teaching English accounting terminology during classroom practice. By focusing on accounting teachers whose professional expertise lies in the accounting domain

¹¹ Ahmad Umar and Imam Basuki, "Challenges of ESP Implementation in Indonesian Educational Contexts," *Journal of English for Academic Purposes*, Vol. 5, No. 1 (2023), p. 45.

and whose instructional role within the Merdeka Belajar framework actively supports creative language-content integration this study contributes a clear, contextually grounded, and practically relevant perspective to the ESP and CLIL literature in Indonesian vocational education.

B. Research Questions

Based on the background described above, this research is guided by the following questions:

1. How is the CLIL approach implemented in teaching English accounting terminology in accounting practice classes at SMKN 7 Rejang Lebong?

C. Research Objectives

In line with the research questions above, this study aims to:

1. To describe the implementation of the CLIL approach in teaching English accounting terminology during classroom practice at SMKN 7 Rejang Lebong.

D. Delimitation of the Research

In order to ensure that this research is focused and feasible within the scope of an undergraduate thesis, the following delimitations are established. In terms of subject, this study is limited to two accounting teachers and Grade XI accounting students at SMKN 7 Rejang Lebong during the 2024/2025 academic year. In terms of focus, the research is limited to examining the implementation of the CLIL approach and their classroom implementation in activities directly involving English accounting terminology. The study does not evaluate student learning outcomes or conduct a comprehensive curriculum assessment. In terms of theoretical framework, the analysis is primarily guided by the CLIL

framework (Coyle, Hood, & Marsh, 2010) and ESP principles (Hutchinson & Waters, 1987; Dudley-Evans & St. John, 1998).

E. Definition of Key Term

To ensure clarity and consistency throughout this research, the following key terms are defined as follows:

1. English for Specific Purposes (ESP)

ESP refers to an approach to English language teaching in which all decisions regarding content and methods are based on the learner's specific reason for learning by Hutchinson & Waters¹². In the context of this research, ESP specifically refers to the use of English in accounting education, where language instruction is embedded within accounting content rather than taught as a general English subject.

2. English Accounting Terminology

English accounting terminology refers to the technical vocabulary and professional terms used in the field of accounting that are expressed in English, including but not limited to terms such as assets, liabilities, equity, depreciation, cash flow, journal entry, and debit/credit. These terms carry precise, discipline-specific meanings that differ from their usage in everyday English.

3. Content and Language Integrated Learning (CLIL)

CLIL is a dual-focused educational approach in which an additional language is simultaneously used as the medium of instruction and the object of learning. Marsh; Coyle, Hood, & Marsh, In this study, the CLIL framework its serves as the primary analytical lens for examining and categorizing teacher strategies.¹³

¹² Hutchinson and Waters, loc. cit.

¹³ Coyle, Hood, and Marsh, Loc. Cit.

F. Significance of the Research

This research is expected to contribute meaningfully to both theory and practice in the following ways:

1. For Students

This research is expected to provide students with a deeper awareness of the importance of mastering English accounting terminology for their future professional lives. By revealing how the CLIL approach is implemented, the study can also help students identify more efficient and meaningful approaches to their own learning of technical English vocabulary.

2. For Accounting Teachers

The findings of this study can serve as a reflective reference for accounting teachers in evaluating and developing their CLIL- based instruction practices for teaching English terminology. The research may also help teachers recognize the alignment between their intuitive classroom practices and established ESP and CLIL frameworks, thereby building their confidence and pedagogical awareness.

3. For Vocational Schools and Institutions

This research provides an empirical basis for school administrators and educational policymakers to consider more systematic integration of ESP principles into vocational accounting curricula. The findings may also inform the design of professional development programs aimed at strengthening accounting teachers' capacity to teach English-integrated content effectively.

4. For Future Researchers

This study contributes to the growing body of ESP literature in Indonesian vocational education by documenting real classroom practices

of content teachers in language-integrated instruction. Future researchers may use this study as a theoretical or methodological foundation for further investigation into CLIL implementation, curriculum development, or student outcomes in ESP-oriented vocational contexts.

G. Organization of the Research

This thesis is organized into five interconnected chapters designed to provide a clear, systematic, and academically rigorous presentation of the research.

Chapter I (Introduction) presents the background of the research, including the contextual problem of English accounting terminology instruction in Indonesian vocational education, the rationale for focusing on accounting teachers rather than English teachers as research subjects, the significance of the CLIL framework as the analytical lens, the research questions, objectives, delimitations, definitions of key terms, significance, and the organization of the thesis.

Chapter II (Literature Review) provides the theoretical foundations of the study, covering key concepts in English for Specific Purposes (ESP), CLIL and the 4C Framework, English accounting terminology, and ESP Approaches in Teaching Terminology. It also reviews related previous studies and identifies the research gaps that this study aims to address.

Chapter III (Research Methodology) describes the qualitative case study design adopted in this research, the research subjects and setting, data collection techniques (semi-structured interviews and classroom observation), research instruments, and the data analysis procedures based on the interactive model of Miles, Huberman, and Saldana.

Chapter IV (Findings and Discussion) presents and discusses the research findings based on the six indicators of CLIL characteristics, drawing on data from interviews and classroom observations to answer the research questions.

Chapter V (Conclusion and Suggestions) summarizes the main findings of the research, presents conclusions in relation to the research objectives, and offers practical suggestions for accounting teachers, school administrators, and future researchers.

CHAPTER II

LITERATURE REVIEW

A. Review of Related Theories

1. English for Specific Purposes (ESP)

English for Specific Purposes (ESP) is an English language learning approach designed based on the specific needs of learners, especially in professional and vocational contexts. This approach develops along with the increasing need for professional communication in various disciplines. According to Hutchinson and Waters, ESP is an approach to language teaching in which all decisions regarding content and methods are based on the purpose or reason for learning English.¹⁴ They emphasize that ESP is not a separate product from English language learning in general, but rather an approach that uses the same principles of language learning applied in a more specific and purposeful context.

English for Specific Purposes (ESP) is differentiated from English for General Purposes (EGP) in several fundamental aspects, such as learning objectives, teaching materials, teaching approaches, and student needs. ESP is designed to meet communication needs in specific academic or professional contexts, such as accounting, engineering, medicine, and tourism. Therefore, the materials in ESP are specific and relevant to the field being studied, and contain many technical terms that are not found in general English teaching. In contrast, EGP aims to equip students with basic English skills used in everyday life. As Hutchinson and Waters assert, what distinguishes ESP from General English is not the existence of a need as such but rather an awareness of the need meaning ESP is more purposeful and contextualized, with all learning elements organized around clear and practical objectives.¹⁵

¹⁴Tom Hutchinson and Alan Waters, *op.cit.*, p. 19.

¹⁵Hutchinson and Waters, *op.cit.*, 53.

Furthermore, the fundamental concept put forward by Hutchinson and Waters includes three main aspects. First, ESP is a need-based approach, where needs analysis becomes the main foundation in curriculum development.¹⁶ Second, ESP emphasizes meaningful and functional learning, so that learners can see the direct relevance between learning materials and practical applications in their professional fields. Third, ESP integrates language learning with content learning, creating authentic and contextualized learning situations.

Subsequently, Dudley-Evans and St. John made a significant contribution in the development of ESP theory by providing a more comprehensive and systematic definition. They categorize the characteristics of ESP into absolute characteristics and variable characteristics. The absolute characteristics include linguistic and professional needs analysis, development of genre-based materials and specific texts, and contextualized pedagogical approaches.¹⁷ Teaching methodologies are adapted to the learning context and learners' characteristics, using communicative situations that reflect professional realities.

The development of ESP in recent decades shows significant evolution in theory and practice. Hyland identifies several important trends in contemporary ESP, including the integration of digital technologies, multimodal approaches that recognize the importance of multimodal literacy in modern professional communication, and a focus on intercultural competence as an integral part of ESP learning.¹⁸ Saree and Whyte added perspectives on project-based learning, interdisciplinary collaboration between language teachers and content experts, and the development of

¹⁶Hutchinson and Waters, *op.cit.*, 17–19.

¹⁷Tony Dudley-Evans and Maggie Jo St. John, *op.cit.*, p. 4–5.

¹⁸Ken Hyland, *op.cit.*, 204.

authentic assessments that reflect real communicative tasks in professional settings.¹⁹

Based on the explanation of the various theories above, it can be concluded that ESP is a highly contextualized, adaptive, and learner-oriented approach to learning English in specific professional fields. Starting from the theoretical basis of Hutchinson and Waters who emphasized needs analysis and linkage to content, expanded by Dudley-Evans and St. John with the systematization of ESP characteristics, to contemporary trends discussed by Hyland, ESP continues to evolve by integrating technology, multimodality, and collaborative work to answer the challenges of communication in an increasingly complex and globalized world.

2. ESP in Vocational Education

ESP in the context of vocational education preparing graduates who are ready to face the challenges of professional communication in the era of globalization. Vocational education that integrates ESP not only focuses on developing technical skills, but also on effective communication skills in English according to specific areas of expertise.

A critical yet often underexamined dimension of ESP in vocational education concerns who delivers ESP instruction. In many Indonesian vocational schools, no dedicated ESP teacher exists. As Hyland notes, ESP is not always the domain of language specialists; in vocational settings, content-subject teachers frequently serve as the primary mediators of English language and terminology for their students.²⁰ Dudley-Evans and St. John similarly emphasize that effective ESP often emerges from collaboration between language specialists and subject-matter experts, and that content teachers may develop intuitive ESP practices informed by their

¹⁹Saree and Whyte, cited in Hyland,

²⁰Hyland, *English for Academic Purposes*, op.cit. 205

disciplinary knowledge.²¹ This reality is particularly evident in accounting programs at SMK, where accounting teachers not English teachers bear the primary responsibility for introducing and explaining English accounting terminology during subject instruction.

English for Accounting Purposes and Communication (EAPC) makes an important contribution to the development of ESP for the accounting vocational field. This study identified three main areas of focus in learning English for accounting purposes.²² First, financial document comprehension, which includes the ability to understand and interpret different types of financial documents in English, including specific accounting terminology, the structure of international financial statements, and writing conventions in financial documents. Second, professional communication, which includes the ability to interact effectively with various stakeholders in an international business environment. Third, accounting-specific genres, which include understanding the structure and communicative functions of various types of accounting texts such as audit reports, management letters, financial analysis reports, and business correspondence.

The implementation of ESP in vocational education demands a holistic and integrated approach. This includes curriculum development that is responsive to industry needs, the use of learning materials that are authentic and relevant to professional practice, and assessment methods that reflect the communicative competencies required in the world of work. This approach has proven effective in improving not only learners' English language skills, but also their understanding of international professional practices and ability to participate in the global professional community.

²¹Dudley-Evans and St. John, *op.cit.*, pp. 25–26.

²²Elvan Isik-Tas and Nalan Kenny, *op.cot.*, 89.

3. The Role of Content Teachers in ESP Instruction

One of the most significant yet undertheorized aspects of ESP in vocational education is the central role played by content-subject teachers educators who are specialists in their disciplinary field rather than in English language teaching in delivering language-integrated instruction. In many vocational schools across Indonesia, the absence of a formal ESP curriculum and the lack of trained ESP practitioners mean that content teachers, including accounting teachers, must independently navigate the challenge of teaching English terminology alongside their subject content.

Hyland explicitly acknowledges that ESP practice does not always reside with language specialists. In many professional and vocational contexts, subject-matter experts take on the role of language mediator because they possess the disciplinary knowledge needed to explain the precise meaning and application of technical terms.²³ Dudley-Evans and St. John support this view, noting that the most effective ESP often emerges at the intersection of language expertise and content expertise, and that content teachers who develop sensitivity to language issues can become highly effective ESP practitioners.²⁴

Tsiane and Motebang found that in vocational school contexts, accounting teachers who lacked formal ESP training nonetheless developed a range of practical language-integrated instructional practices including bilingual explanation, contextual examples, and visual scaffolding to help students grasp English accounting terminology.²⁵ Similarly, Borg demonstrated that teachers' beliefs and professional experiences significantly shape their instructional decisions, meaning that accounting teachers draw on their professional accounting knowledge to design

²³Hyland, loc. cit.

²⁴Dudley-Evans and St. John, op. cit. 25–26.

²⁵Tsaine and Motebang, op. cit., p. 20.

language-integrated activities that are authentic and relevant to students' future careers.²⁶

These findings are directly relevant to the present study, which investigates how accounting teachers at SMKN 7 Rejang Lebong who are not formally trained ESP practitioners develop implement CLIL- aligned practices to support students' understanding of English accounting terminology. By focusing on the lived classroom experiences of content teachers operating in the absence of formal ESP frameworks, this study contributes to a growing body of literature that recognizes content teachers as essential, if often unacknowledged, agents of ESP instruction in vocational education.

4. English Terminology in Accounting

In English for Specific Purposes (ESP), accounting terminology plays a crucial role because each term carries a specific meaning that differs from its use in everyday English. Technical terms in accounting are generally monosemic, meaning they have a single, precise meaning in professional contexts. For instance, the term equity in accounting refers to owners' residual interest in company assets, unlike its general English meaning of fairness or justice. This highlights the importance of teaching students not only the lexical form but also the professional meaning of accounting terminology.

Moreover, accounting terms always appear within professional contexts such as financial statements, audits, and business presentations. Evans, emphasizes that these terms frequently occur in professional genres like reports and presentations,²⁷ while Candlin and Plum argue that

²⁶Simon Borg, *Teacher cognition and language education: A review of research on what language teachers think, know, believe, and do*. London: Continuum. (London: Continuum, 2006), p. 35.

²⁷Simon Evans, "Giving and Taking Directions: The Use of Discourse Analysis in Business English Course Design," *English for Specific Purposes*, Vol. 29, No. 4 (2010), pp.

terminology must be understood as part of professional discourse practices.²⁸ Thus, terms like assets, liabilities, depreciation, and cash flow cannot be treated as isolated vocabulary but as linguistic tools embedded in authentic professional practices. From a global perspective, Nickerson highlights the importance of accuracy in accounting terminology for international business communication, as misinterpretation of terms can lead to serious errors in financial reporting.²⁹

Therefore, in ESP teaching for accounting students, terminology learning should not be limited to memorization but should focus on usage in professional communication. Gollin-Kies, Hall, and Moore point out the importance of teaching terminology through lexical bundles or natural collocations, such as record a transaction, issue financial statements, or calculate depreciation.³⁰ Based on this view, the present study explores teaching strategies through the CLIL framework and 4C Framework to help students master accounting terminology not only lexically but also conceptually and functionally in line with professional demands.

5. ESP Approaches in Teaching Terminology

In English for Specific Purposes (ESP) teaching, mastery of technical terminology is an essential element that supports learners' professional competence in a particular field of expertise. Since technical terms have specific meanings that differ from common usage in English, the teaching approaches used must effectively integrate language learning with the content context. CLIL is among the approaches that have proven effective in teaching ESP for technical terms include the Content and Language Integrated Learning (CLIL) approach and its 4C Framework.

²⁸Christopher N. Candlin and Gail Plum, "Rhetorical Patterns in Medical Case Reports," in C.N. Candlin and K. Hyland (eds.), *Writing: Texts, Processes and Practices* (London: Longman, 1999), p. 76

²⁹Catherine Nickerson, "English as a Lingua Franca in International Business Contexts," *English for Specific Purposes*, Vol. 24, No. 4 (2005), pp. 367–380.

³⁰Sandra Gollin-Kies, David R. Hall, and Silvia H. Moore, *Language for Specific Purposes* (London: Palgrave Macmillan, 2015), p.44.

These approaches emphasize the importance of meaningful, contextual, and content-oriented learning, enabling learners to understand technical terminology not only lexically, but also conceptually and functionally in professional practice.

6. Content and Language Integrated Learning (CLIL)

The concept of Content and Language Integrated Learning (CLIL) was first conceptualized by David Marsh within the framework of bilingual and multilingual education in Europe.³¹ CLIL emerged as an innovative response to the growing need for more meaningful and contextually grounded approaches to language education. According to Marsh, CLIL represents a dual-focused educational approach in which a foreign language is simultaneously used as both the medium of instruction and the object of learning. In this model, language is viewed not merely as a subject to be mastered, but as a vehicle for acquiring disciplinary knowledge and developing cognitive skills. This makes CLIL particularly significant for ESP, where language learning is inherently linked to the discourse and practices of specific professional domains.

In 2010, the theoretical foundation of CLIL was further expanded through the seminal work of Coyle, Hood, and Marsh in *CLIL: Content and Language Integrated Learning*. Coyle and colleagues emphasized that CLIL is not a fixed method but a flexible pedagogical approach underpinned by linguistic, cognitive, and intercultural principles.³²

Overall, the development of CLIL from Marsh to Coyle, Hood, and Marsh demonstrates a shift from a conceptual idea toward a structured and applicable pedagogical model. CLIL has evolved into a comprehensive instructional strategy that enables learners to view language not only as a

³¹David Marsh, *loc.cit.*

³²Do Coyle, Philip Hood, and David Marsh, *op.cit.*,

means of communication but also as a tool for critical thinking, disciplinary knowledge construction, and intercultural understanding.

7. Characteristics of CLIL

According to Coyle, Hood, and Marsh , CLIL differs fundamentally from traditional language teaching because it integrates language and subject content rather than treating them as separate domains.³³ In CLIL, language is not only the object of study but also a tool for constructing, communicating, and reflecting upon disciplinary knowledge. This dual focus allows learners to use language purposefully to access subject matter, engage in higher-order thinking, and develop intercultural competence. The theoretical principles underpinning CLIL, as established by Coyle, Hood, and Marsh, are organized around three interconnected foundations: the definition of CLIL as a dual-focused educational approach, the 4Cs Framework integrating Content, Communication, Cognition, and Culture, and seven foundational principles that govern how CLIL operates in practice. Building on these foundations, this study identifies and operationalizes six key characteristics of CLIL that are most directly relevant to analyzing accounting teachers' instructional strategies in a vocational education context. As Coyle, Hood, and Marsh emphasize, CLIL differs fundamentally from traditional language teaching because it integrates language and subject content rather than treating them as separate domains ³⁴a principle that informs all six characteristics elaborated below.

These six characteristics dual-focused educational approach, integration of content and language, flexibility and context sensitivity, focus on meaningful learning, cognitive engagement, and intercultural awareness are derived from and grounded in the core theoretical foundations of Coyle, Hood, and Marsh and serve as the analytical categories for examining and

³³Coyle, Hood, and Marsh, op.cit.,39 p.

³⁴ Coyle, Hood, and Marsh, *ibid*

coding data collected through interviews and classroom observations in this study.

a. Dual-Focused Educational Approach

The first characteristic is operationalized directly from the foundational definition of CLIL. Coyle, Hood, and Marsh explicitly define CLIL as a dual-focused educational approach in which an additional language is used for the learning and teaching of both content and language³⁵. This means that in every learning activity, attention is simultaneously directed toward both the subject matter being studied and the language through which that subject matter is expressed and constructed. In CLIL, language is not only the object of study but also a tool for constructing, communicating, and reflecting upon disciplinary knowledge³⁶. Teachers design learning activities that enable students not only to understand disciplinary concepts but also to express and apply them through the target language. In the context of accounting instruction, this means students simultaneously develop accounting knowledge and English language proficiency through integrated classroom activities.

b. Integration of Content and Language

The second characteristic is grounded in the Content and Communication components of the 4Cs Framework. Coyle, Hood, and Marsh explain that in CLIL, language is interwoven with content, even if the emphasis may vary at different times and that students cannot develop academic knowledge and skills without access to the language in which that knowledge is embedded, discussed, constructed, or evaluated³⁷. This interdependence between content and language

³⁵ Coyle, Hood, and Marsh, *op.cit.*, 1 p.

³⁷ Coyle, Hood, and Marsh, *op.cit.*, p. 27

distinguishes CLIL from traditional language instruction, which often isolates grammar and vocabulary from authentic subject contexts. For instance, in an accounting class, students learn technical terms such as assets, liabilities, and equity while simultaneously understanding the underlying financial principles. Through this process, language serves as a vehicle for constructing disciplinary meaning.

c. Flexibility and Context Sensitivity

Coyle, Hood, and Marsh assert that CLIL is not a fixed method but a flexible pedagogical approach that can be adapted to different educational contexts, languages, and disciplines.³⁸ This flexibility allows educators to adjust the balance between linguistic and content focus according to learners' needs, institutional goals, and curricular requirements. The CLIL approach is flexible in order to take account of a wide range of contexts³⁹ This adaptability is particularly relevant in Indonesian vocational schools, where accounting teachers must devise language-integrated instruction within their formal ESP training or a structured CLIL curriculum.

d. Focus on Meaningful Learning

The fourth characteristic is operationalized from the first foundational principle of the 4Cs Framework, which states that content matter is not only about acquiring knowledge and skills, it is about the learner creating their own knowledge and understanding and developing skills what Coyle, Hood, and Marsh describe as personalized learning⁴⁰. This principle emphasizes that language is most effectively acquired through authentic engagement with subject matter rather than through decontextualized grammar instruction. Learning becomes meaningful when it is directly connected to real content and real use.

³⁸Coyle, Hood, and Marsh, *op.cit.*, p. 32.

³⁹ Coyle, Hood, and Marsh, *op.cit.*, p. 48

⁴⁰ Coyle, Hood, and Marsh, *op.cit.*, p. 42

This principle aligns with constructivist theories of learning, which hold that knowledge is best developed through active participation and relevance to real-world contexts.

e. Cognitive Engagement

The fifth characteristic is grounded in the Cognition component of the 4Cs Framework. Coyle, Hood, and Marsh dedicate substantial attention to what they term a thinking curriculum for CLIL, arguing that it is not enough to consider content learning without integrating the development of a range of thinking and problem-solving skills.⁴¹ In a CLIL-based accounting lesson, students may not only learn financial terminology but also analyze the implications of different accounting methods, expressing their understanding in English. This process reinforces both conceptual mastery and metalinguistic awareness.

f. Intercultural Awareness

The sixth characteristic is drawn directly from the Culture component of the 4Cs Framework and from the sixth foundational principle of CLIL, which explicitly states that the relationship between cultures and languages is complex and that intercultural awareness is fundamental to CLIL. Coyle, Hood, and Marsh further elaborate that CLIL opens an intercultural door, where learners can have experiences which they could not have had in a monolingual setting, providing a catalyst for developing global citizenship and professional preparedness.⁴²

In summary, the defining characteristics of CLIL its dual focus on content and language, integration of linguistic and disciplinary knowledge, pedagogical flexibility, emphasis on meaningful learning, promotion of cognitive engagement, and cultivation of intercultural

⁴¹Coyle, Hood, and Marsh, *op.cit.*, p. 30

⁴²Coyle, Hood, and Marsh, *op.cit.*, 39-40.

awareness collectively establish CLIL as a comprehensive and holistic educational approach. These characteristics make CLIL a highly relevant analytical framework for examining how accounting teachers at SMKN 7 Rejang Lebong integrate English terminology into their subject instruction.

B. Review of Related Findings

The following studies have been reviewed for their relevance to the present research, particularly regarding the teaching of English accounting terminology, ESP in vocational education, implement language-integrated instruction. The review identifies both points of convergence and divergence with the current study.

First, the study entitled “ESP: The Development and the Challenges” by Umar and Basuki (2023) discusses the development of concepts and challenges in teaching English for Specific Purposes (ESP), especially in the context of higher education in Indonesia. This research uses a literature approach by reviewing various academic literatures to understand how ESP developed as an English teaching approach tailored to the specific needs of students based on their field of study or profession. The main emphasis in ESP is on needs analysis, which forms the basis for curriculum development. This research concludes that although ESP is very important in the era of globalization and professionalization, there are still many challenges in its implementation, especially related to teacher readiness and competence.⁴³

Second, the study entitled “Teaching Double-Entry Accounting: A Simplified Scaffolded Technique Based on Cognitive Load Theory” by Zhou and Lamberton (2020) aims to improve graduate students’ understanding of the basic concepts of double-entry bookkeeping (DEB) through a scaffolded learning approach. The researchers designed a teaching strategy that simplified

⁴³Ahmad Umar and Imam Basuki, *op.cit.*, p. 48

the definition of accounting terms, reformulated debit/credit rules with a simple visual approach, and used accessible case studies. A survey of 68 students showed that this method was very effective, with 100% of participants understanding some or all of the basic concepts of DEB. This study confirms that scaffolded strategies can significantly reduce cognitive load and improve students' understanding of accounting materials.⁴⁴

Third, the study entitled "Knowledge in Accounting: Using Semantic Density to Explore Complexity in Threshold Concepts and Terminology" (2025) by Bardien and Lubbe aims to understand the conceptual challenges faced by accounting students in learning financial instruments. Using Legitimation Code Theory (LCT) focusing on semantic density, the researchers identified five important threshold concepts of varying complexity. The results show that the complexity of accounting concepts comes not only from the terminology itself, but also from the interrelationships between concepts and relationships with other disciplines. The study recommends teaching approaches that emphasize the relationship between concepts through contextual case studies, reflective discussions, and interdisciplinary learning.⁴⁵

Fourth, the thesis by Danang Siswanto entitled "Student's English Learning Needs for Accounting Program in SMK Muhammadiyah 1 Berbek" analyzed the English learning needs of accounting students at the vocational level. The findings revealed that while general English needs were generally met, students still lacked accounting-related vocabulary, confidence, and sufficient opportunities to practice, especially in speaking and presenting. The study emphasized that the materials used in class were too general and did not reflect the specific demands of the accounting profession.⁴⁶

⁴⁴Zhiping Zhou and Graeme Lamberton, "Teaching Double-Entry Accounting: A Simplified Scaffolded Technique Based on Cognitive Load Theory," *Journal of Accounting Education*, Vol. 51 (2020), p. 17.

⁴⁵Aisha Bardien and Ilse Lubbe, "Knowledge in Accounting: Using Semantic Density to Explore Complexity in Threshold Concepts and Terminology," *Accounting Education* (2025), p. 5.

⁴⁶Danang Siswanto, "Student's English Learning Needs for Accounting Program in SMK Muhammadiyah 1 Berbek" (Undergraduate Thesis, Universitas Muhammadiyah Malang, 2025), p. 34.

Fifth, the study by Rima Surya Ningsasi entitled “Simulation Technique used by the Teacher in Teaching Speaking for 12th Grade of Hotel Accommodation Major Students at SMKS 3 IDHATA” examined the use of simulation in teaching speaking to vocational students. The findings showed that simulation helped students practice real-life hotel situations, improved their speaking skills, and enriched their technical vocabulary, despite challenges such as time limitations and classroom management issues. This study is relevant to the present research because both fall under ESP in vocational contexts, highlighting the need for contextualized learning and innovative to ensure that technical terms are applied meaningfully.⁴⁷

C. Research Gaps and Positioning of the Present Study

From the five studies reviewed above, several research gaps can be identified that directly justify the present study. First, most of the previous studies focused on the higher education context (Umar & Basuki, 2023; Zhou & Lamberton, 2020; Bardien & Lubbe, 2025), while the vocational education context particularly accounting in Indonesian vocational high schools (SMK) remains insufficiently examined. The few vocational-level studies (Siswanto; Ningsasi) focused on student needs or specific teaching techniques, but did not examine the implementation of language integrated instruction in the absence of a formal ESP curriculum.

Second, a critical gap exists in the existing literature concerning the role of content teachers specifically accounting teachers who are not trained English language specialists as agents of ESP instruction. None of the previous studies explicitly examined how non-language teachers navigate the challenge of teaching English terminology within their subject area, despite this being a widespread reality in Indonesian vocational schools. The present study directly

⁴⁷Rima Surya Ningsasi, “Simulation Technique used by the Teacher in Teaching Speaking for 12th Grade of Hotel Accommodation Major Students at SMKS 3 IDHATA” (Undergraduate Thesis, Institute Agama Islam Negeri Curup, 2024), p. 72.

addresses this gap by placing accounting teachers, rather than English teachers, at the center of the investigation.

Third, none of the previous studies explicitly and comprehensively analyzed examined CLIL through the integrated lens of the CLIL framework. While some studies touched on content-language integration (Zhou & Lamberton) or ESP needs (Siswanto), none applied CLIL as an analytical framework for categorizing in vocational accounting instruction.

Fourth, a methodological gap exists: most prior studies employed theoretical literature reviews or quantitative surveys, while qualitative research that captures the lived classroom experiences of vocational accounting teachers operating without formal ESP support remains scarce. The present study addresses this gap by employing a qualitative case study design with semi-structured interviews and classroom observation at SMKN 7 Rejang Lebong.

Therefore, this study is positioned as a novel and contextually grounded contribution to the ESP literature. By focusing on the practical, real-classroom CLIL implementation of accounting teachers content specialists who have developed language-integrated approaches without formal ESP training this research provides both theoretical and practical insights that can inform teacher professional development, curriculum design, and ESP policy in Indonesian vocational education.

D. Conceptual Framework

This research is grounded in the intersection of two major theoretical frameworks: English for Specific Purposes (ESP) and Content and Language Integrated Learning (CLIL). Together, these frameworks provide the conceptual foundation for understanding how accounting teachers develop and implement CLIL implementation to support students' understanding of English accounting terminology.

The ESP framework establishes that effective language instruction in professional and vocational contexts must be driven by the specific linguistic and communicative needs of learners.⁴⁸ In the context of SMKN 7 Rejang Lebong, where no formal ESP curriculum exists, accounting teachers fill this gap by intuitively applying needs-responsive, content-integrated language instruction. This positions the accounting teachers not English teachers as the primary ESP practitioners in their school context.

The CLIL framework provides the analytical lens through which CLIL implementation is examined in this study.⁴⁹ Specifically, the six CLIL characteristics operationalized from the 4C Framework, dual-focused educational approach, integration of content and language, flexibility and context sensitivity, focus on meaningful learning, cognitive engagement, and intercultural awareness serve as the analytical categories for coding and interpreting the data collected through interviews and classroom observations.

The conceptual logic of this research can be understood as follows: (1) the absence of a formal ESP curriculum in the accounting program creates a pedagogical gap; (2) accounting teachers respond to this gap by developing intuitive, CLIL aligned instructional practices; (3) this implementation is examined and analyzed through the CLIL framework; and (4) the findings contribute to an understanding of how content teachers function as informal ESP practitioners in vocational education. This conceptual chain ensures coherence between the theoretical foundations in Chapter II, the methodological design in Chapter III, and the analytical findings presented in Chapter IV.

⁴⁸Hutchinson and Waters, *English for Specific Purposes*, p. 19

⁴⁹Coyle, Hood, and Marsh. *Op.cit.*, p. 36–41.

CHAPTER III

RESEARCH METHODOLOGY

A. Kind of the Research

This study uses a qualitative approach with a case study design as the main method. The qualitative approach was chosen because it is considered the most appropriate for gaining an in-depth understanding of the meaning, experiences, and subjective views of individuals or groups regarding a social phenomenon. According to Creswell, qualitative research focuses on exploring and understanding the meaning given by participants to a problem, with an emphasis on the process, context, and meaning, rather than merely on quantitative results or figures.⁵⁰

In the context of this study, the qualitative approach allows the researcher to holistically explore the implementation of CLIL by accounting in teaching English accounting terminology in a vocational school setting. A case study design was used because it provides space for the researcher to conduct an in-depth study of a specific unit in this case, the teaching practices of accounting teachers at SMKN 7 Rejang Lebong with the aim of comprehensively and contextually understanding the phenomenon. As Yin explains, a case study is an empirical inquiry that investigates a contemporary phenomenon within its real-world context, especially when the boundaries between phenomenon and context are not clearly evident⁵¹.

A particularly important methodological consideration in this study concerns the selection of accounting teachers rather than English language teachers as the primary research subjects. This decision was made deliberately and is grounded in the research context: at SMKN 7 Rejang Lebong, no formal ESP curriculum exists, and English accounting terminology is introduced and

⁵⁰ John W. Creswell, *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*, 4th ed. (Thousand Oaks, CA: SAGE Publications, 2013), p. 4

⁵¹ Robert K. Yin, *Case Study Research and Applications: Design and Methods*, 6th ed. (Thousand Oaks, CA: SAGE Publications, 2018), p. 15.

taught exclusively within accounting subject classes by accounting teachers. As Hyland ⁵²and Dudley-Evans and St. John acknowledge, content-subject teachers in vocational settings are frequently the primary agents of ESP instruction, especially when no language specialist is available⁵³. Therefore, selecting accounting teachers as subjects is not a limitation of this study, but rather a deliberate methodological choice that reflects the authentic reality of ESP delivery in this vocational context.

Therefore, a qualitative case study was chosen because it allows the researcher to explore how accounting teachers implement the CLIL approach principles in authentic classroom contexts, and to capture the richness and complexity of their instructional decision-making in a real school setting.

B. Research Setting and Time

This research was conducted at SMKN 7 Rejang Lebong, a public vocational high school located in Rejang Lebong Regency, Bengkulu Province, Indonesia. The school was selected as the research site because it has an active accounting program and represents a context where English accounting terminology is taught by accounting subject teachers in the absence of a formal ESP curriculum a phenomenon directly relevant to the focus of this study.

The research was carried out during the 2024/2025 academic year. Data collection, including classroom observations and semi-structured interviews, was conducted during the first semester of the academic year, specifically in accounting lessons for Grade XI students. The preliminary interview with an accounting teacher that formed part of the background of this research was conducted on May 6, 2025.

⁵²Hyland, loc.cit., p. 207.

⁵³Dudley-Evans and Maggie Jo St. John, op.cit., p. 25–26.

C. Subject of the Research

The subjects of this study are two accounting teachers who teach Grade XI accounting students at SMKN 7 Rejang Lebong in the 2024/2025 academic year. The two teachers are referred to as Teacher 1 (AT) and Teacher 2 (JR). Both teachers are actively involved in teaching accounting subjects and are the primary educators responsible for introducing and explaining English accounting terminology to students in their respective classes.

The selection of participants was conducted using a purposive sampling technique, which involves choosing samples based on specific criteria determined by the researcher. According to Creswell, purposive sampling allows the researcher to deliberately select individuals or locations that can provide relevant and in-depth information about the phenomenon being studied⁵⁴.

In this research, the two accounting teachers were selected based on the following criteria: (1) they specifically teach accounting subjects not general education courses and therefore have direct daily engagement with English accounting terminology in their instruction; (2) each teacher has more than five years of teaching experience in the accounting field at the vocational level; and (3) one of the teachers (Anton) currently serves as the Head of the Accounting Department at SMKN 7 Rejang Lebong, providing an additional institutional perspective on teaching practices. These criteria ensure that the selected subjects are information-rich sources capable of providing deep and relevant insights into the CLIL implementation used to teach English accounting terminology.

The purposive selection of these two teachers both of whom are accounting content specialists rather than English language teachers reflects the central argument of this study: that in vocational schools where no formal ESP curriculum exists, it is accounting teachers who function as the primary agents

⁵⁴ Creswell, *op.cit.*, p. 189–190.

of English terminology instruction. By selecting these two teachers, the researcher is able to gain a deep, contextually grounded understanding of how content-subject teachers develop a range of practical language integrated instruction practices.

D. Technique of Collecting Data

In this study, data collection was carried out using two main methods semi-structured interviews and classroom observation both of which were used in a structured and complementary manner to obtain valid and in-depth data on CLIL implementation and their classroom implementation in activities related to English accounting terminology.

1. Interview

Semi-structured interviews were conducted with the two accounting teachers who were the subjects of the study. According to Creswell, in qualitative research, interviews are used to obtain personal views and in-depth experiences from participants related to the research problem⁵⁵. The aim of the interviews in this study was to explore, in depth, the how accounting teachers apply when introducing and explaining English accounting terminology to their students.

As stated by Kvale and Brinkmann, semi-structured interviews provide an optimal balance between structure and flexibility, where researchers have the freedom to ask additional questions to clarify or deepen their understanding of the responses given by participants⁵⁶. The interviews were conducted using flexible guiding questions organized around six CLIL characteristics operationalized from the 4C Framework, allowing for the exploration of important issues that arose naturally during the conversation. This format was highly relevant to the objective of this study, as it allowed

⁵⁵ Creswell, *op.cit.*, p. 190-191

⁵⁶Steinar Kvale and Svend Brinkmann, *InterViews: Learning the Craft of Qualitative Research Interviewing*, 2nd ed. (Thousand Oaks, CA: SAGE Publications, 2009), p. 130.

the researcher to explore how accounting teachers implement the CLIL approach.

Each interview was conducted individually with each teacher and lasted approximately 45 to 60 minutes. The interview with Teacher AT was conducted on December 20, 2025, and the interview with Teacher JR was conducted on January 8, 2026. The interviews were conducted in Bahasa Indonesia to ensure that participants could express themselves freely and naturally, and were audio-recorded with the participants' consent. The recordings were subsequently transcribed verbatim and translated into English for analysis.

2. Classroom Observation

According to Creswell, observation is the process of collecting open information directly by observing people and places at the research location⁵⁷. In this study, classroom observation was conducted directly during accounting lessons to observe naturally how teachers deliver material, including the language used, teacher-student interactions, and student responses to accounting terms presented in English.

Observation was conducted non-participatively, meaning the researcher was present in the classroom but did not interact with or participate in the lesson. As Fraenkel and Wallen explain, non-participatory observation minimizes the researcher's influence on participants' natural behavior, thereby supporting the objectivity and credibility of the data collected⁵⁸. The researcher used an observation checklist to record data systematically.

The researcher conducted five classroom observations for each teacher, for a total of ten observation sessions. Five observations per teacher were chosen to ensure that the data collected is accurate, consistent, and

⁵⁷ Creswell, *op.cit.*, p.190.

⁵⁸ Jack R. Fraenkel and Norman E. Wallen, *How to Design and Evaluate Research in Education*, 8th ed. (New York: McGraw-Hill, 2012), p. 445.

truly reflects actual classroom conditions rather than atypical or performative teaching behavior. This approach is supported by Sugiyono, who states that repeated observations are necessary to achieve data accuracy and saturation⁵⁹. The five observations were conducted on different dates to capture variation in teaching contexts and terminology instruction. Classroom observations were carried out from January 12, 2026 to February 26, 2026.

E. Research Instruments

To collect data systematically and reliably, this study employed two main research instruments: an interview guide and a classroom observation checklist. Both instruments were developed based on the CLIL framework of Coyle, Hood, and Marsh⁶⁰ and the ESP theoretical foundations of Hutchinson and Waters⁶¹ and Dudley-Evans and St. John⁶².

1. Interview Guide

According to Creswell, interviews in qualitative research involve asking open-ended questions to elicit views and opinions from participants⁶³. The interview guide in this study was constructed to answer research questions: how accounting teachers implement the CLIL approach during classroom instruction. The interview questions were organized according to the six CLIL characteristics operationalized from the 4C Framework, Dual-Focused Educational Approach, Integration of Content and Language, Flexibility and Context Sensitivity, Focus on Meaningful Learning, Cognitive Engagement, and Intercultural Awareness to ensure that all dimensions of teacher strategy were covered systematically.

⁵⁹ Sugiyono, *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (Bandung: Alfabeta, 2019), p. 310.

⁶⁰ Do Coyle, Philip Hood, and David Marsh, *op.cit.*, p. 36–41.

⁶¹ Tom Hutchinson and Alan Waters, *op.cit.*, p. 57.

⁶² Dudley-Evans and Maggie Jo St. John, *op.cit.*, p. 25–26.

⁶³ Creswell, *op.cit.*, p. 191.

Tabel 3. 1 Blueprint of Interview Guide

No.	Aspect	Indicator	Interview Questions	Purpose
1	Implementation of CLIL Approach in teaching English accounting terminology during classroom instruction at SMKN 7 Rejang Lebong	1. Dual-Focused Educational Approach	How do you introduce English accounting terms while teaching accounting content simultaneously?	Identify dual-focus strategies
			Do you have a specific sequence for introducing new English terms in your accounting lessons?	Explore sequencing strategies
		2. Integration of Content and Language	What media or resources do you use to connect English terminology with accounting content?	Identify integration media/methods
			How do you use accounting software (e.g., MYOB) to expose students to English terms?	Explore authentic material use
		3. Flexibility and Context Sensitivity	How do you adjust your teaching strategies when students struggle with	Identify adaptive strategies

No.	Aspect	Indicator	Interview Questions	Purpose
			English accounting terms?	
			Do you differentiate instruction based on individual student learning styles? If so, how?	Explore learner-centered approaches
		4. Focus on Meaningful Learning	How do you connect English accounting terminology to students' real-life or future professional contexts?	Identify contextual meaning-making strategies
			What kinds of real-world tasks or examples do you use to make terminology meaningful for students?	Explore authentic task design
		5. Cognitive Engagement	What activities do you use to encourage students to think critically about accounting terminology, beyond memorization?	Identify HOTS-promoting strategies
			How do you assess whether students have deeply understood not	Explore assessment of

No.	Aspect	Indicator	Interview Questions	Purpose
			just memorized English accounting terms?	deep understanding
		6. Intercultural Awareness	Do you discuss differences between Indonesian accounting standards (SAK) and international standards (IFRS) in English? How?	Identify intercultural strategy
			How do you motivate students to see the importance of English in the global accounting profession?	Explore global awareness promotion

2. Observation Checklist

According to Arikunto, an observation checklist is a data collection tool in the form of a list containing aspects to be observed, where the researcher simply marks the aspects that appear during the observation process⁶⁴. This means the researcher does not need to take extensive narrative notes, but only marks the indicators that have been prepared to observe certain behaviors, actions, or phenomena during classroom instruction.

⁶⁴ Suharsimi Arikunto, *Prosedur Penelitian: Suatu Pendekatan Praktik* (Jakarta: Rineka Cipta, 2013), p. 177.

The observation checklist in this study was developed based on the six CLIL characteristics operationalized from the 4C Framework by Coyle, Hood, and Marsh: Dual-Focused Educational Approach, Integration of Content and Language, Flexibility and Context Sensitivity, Focus on Meaningful Learning, Cognitive Engagement, and Intercultural Awareness⁶⁵. Each characteristic was operationalized into two observable behavioral indicators, resulting in a checklist of twelve observable items that directly correspond to the analytical categories used in the data analysis and findings chapters.

Tabel 3. 2 Blueprint of Observation Checklist

No.	Aspect	CLIL Indicator	Observable Behavior / Activity	Observed (✓/✗)	Notes / Evidence
1	Stage of CLIL Implementation in teaching English accounting terminology during classroom instruction at SMKN 7 Rejang Lebong	1. Dual-Focused Approach	Teacher introduces English accounting terms while teaching accounting content in the same activity		
			Teacher uses both Bahasa Indonesia and English when explaining accounting concepts		
		2. Integration of Content	Teacher uses bilingual visual aids (e.g., PowerPoint, whiteboard)		

⁶⁵ Do Coyle, Philip Hood, and David Marsh, *op.cit.*, p. 36–41.

No.	Aspect	CLIL Indicator	Observable Behavior / Activity	Observed (✓/X)	Notes / Evidence
		and Language	showing Indonesian and English terms side by side		
			Teacher incorporates authentic materials (e.g., MYOB software, financial documents) containing English terminology		
		3. Flexibility and Context Sensitivity	Teacher adjusts explanation method when students show difficulty understanding an English term		
			Teacher uses varied strategies (visual, auditory, peer explanation) based on observed student needs		
		4. Focus on Meaningful Learning	Teacher connects English terminology to real-world accounting tasks or future career contexts		
			Teacher assigns tasks using authentic accounting documents (e.g., journal entries, financial statements) in English		

No.	Aspect	CLIL Indicator	Observable Behavior / Activity	Observed (✓/X)	Notes / Evidence
		5. Cognitive Engagement	Teacher asks analytical or reflective questions about the meaning of English accounting terms		
			Teacher uses peer explanation or self-explanation activities to deepen understanding beyond memorization		
		6. Intercultural Awareness	Teacher explains differences between Indonesian (SAK) and international (IFRS) accounting standards in English		
			Teacher motivates students by connecting English terminology mastery to global career opportunities		

F. Technique of Data Analysis

In this study, the data analysis technique used is the interactive data analysis model from Miles, Huberman, and Saldaña⁶⁶. This model consists of three main components data reduction, data presentation (data display), and conclusion drawing and verification which are carried out interactively and repeatedly (cyclically), rather than linearly, so that the analysis can reflect the deeper meaning of the data collected through interviews and classroom observations.

1. Data Reduction

Data reduction is the initial process in qualitative analysis where raw data obtained from the field such as interview transcripts and observation notes is selected, focused, simplified, and transformed into a more meaningful form. Miles, Huberman, and Saldaña describe data reduction as a form of analysis that sharpens, sorts, focuses, discards, and organizes data so that final conclusions can be drawn and verified⁶⁷.

In this study, the data reduction process was carried out by reading all interview transcripts and observation notes, then identifying and coding segments directly related to the research focus: the strategies used by accounting teachers to support students' understanding of English accounting terminology, and how those strategies are implemented in classroom practice. Codes were organized according to the six CLIL characteristics operationalized from the 4C Frameworks that serve as the analytical framework. Irrelevant data such as general classroom management comments unrelated to terminology instruction were set aside during this stage.

2. Data Display (Data Presentation)

After the data has been reduced, the next step is to present it in a systematic and easy-to-understand form. According to Miles, Huberman,

⁶⁶ Matthew B. Miles, A. Michael Huberman, and Johnny Saldana, *Qualitative Data Analysis: A Methods Sourcebook*, 3rd ed. (Thousand Oaks, CA: SAGE Publications, 2014), pp. 12–14.

⁶⁷ Miles, Huberman, and Saldana, *op.cit.*, p. 11.

and Saldaña, data presentation can take the form of tables, matrices, networks, diagrams, or descriptive narratives, and its purpose is to enable the researcher to draw conclusions and take action⁶⁸. In this study, data is presented in the form of thematic narratives organized according to the six CLIL characteristics operationalized from the 4C Framework, supported by direct quotations from interviews and evidence from classroom observations.

This structured narrative presentation allows the researcher to display the relationship between teacher strategies, their implementation contexts, and student responses in a clear and coherent manner, and facilitates the identification of patterns and themes across the two teachers' practices.

3. Conclusion Drawing and Verification

The final stage in this model is drawing conclusions from the analyzed data. Miles, Huberman, and Saldaña emphasize that conclusions in qualitative research are not merely final statements but must undergo a process of critical reflection and repeated verification to ensure their validity and credibility.

In this study, conclusions were drawn after themes and sub-themes related CLIL implementation had been identified from the reduced and displayed data. The researcher verified findings through triangulation comparing and cross-checking data from interview transcripts and observation notes to ensure consistency and accuracy. Member checking was also employed, whereby key findings were confirmed with the research participants to ensure that the researcher's interpretations accurately reflect the participants' actual experiences and practices. This process ensures that the conclusions drawn are credible, consistent, and scientifically accountable.

⁶⁸Ibid., p. 12.

G. Trustworthiness of the Research

To ensure the trustworthiness and credibility of the qualitative data collected in this study, the researcher employed four criteria proposed by Lincoln and Guba: credibility, transferability, dependability, and confirmability⁶⁹.

Credibility refers to the degree to which the research findings accurately represent the participants' experiences and the phenomenon under study. In this research, credibility was established through prolonged engagement the researcher conducted multiple observation sessions and in-depth interviews and through member checking, whereby findings were shared with the research participants for verification and feedback.

Transferability refers to the extent to which the findings can be applied to other contexts. In this study, thick description of the research context, participants, and data collection procedures is provided throughout the methodology chapter to allow readers to assess the relevance and applicability of the findings to similar vocational school settings.

Dependability refers to the consistency and reliability of the research process. This was achieved through the maintenance of a detailed audit trail documenting all research decisions, data collection procedures, analysis steps, and interpretive choices made throughout the study.

Confirmability refers to the degree to which the research findings are shaped by the participants and the data, rather than by the researcher's personal biases. In this study, confirmability was supported through the use of direct quotations from interview transcripts and detailed observation notes in the findings chapter, ensuring that conclusions are grounded in the actual data rather than in the researcher's assumptions.

⁶⁹ Yvonna S. Lincoln and Egon G. Guba, *Naturalistic Inquiry* (Beverly Hills, CA: SAGE Publications, 1985), pp. 301–327.

CHAPTER IV

FINDINGS AND DISCUSSION

A. Findings

The following section presents the research findings organized according to the research questions: (1) How the CLIL approach is implemented in teaching English accounting terminology at SMKN 7 Rejang Lebong. Findings are presented per CLIL indicator, drawing on data from both interview transcripts and classroom observation records.

1. Interview: Implementation of CLIL Approach in Teaching English Accounting Terminology During Classroom Practice at SMKN 7 Rejang Lebong

The data in this section were obtained from interviews with AT conducted on December 20, 2025, and with JR on January 8, 2026. The interview results were evaluated based on the CLIL indicators established in the instrument blueprint in Chapter III. The findings per indicator are presented below using a deductive structure.

a. Dual-Focused Educational Approach

A dual-focused approach is a core principle of CLIL, in which accounting content instruction and English language development are carried out simultaneously within a single instructional activity. The aim is for students to not only understand accounting concepts but also to be able to use professional English terminology required in the workplace

Based on the interview findings, both teachers at SMKN 7 Rejang Lebong consistently applied a dual-focused approach in every learning session. The following presents the findings from each teacher.

1. Teacher 1 (AT)

AT introduced English accounting terminology gradually starting from Grade 10, emphasizing the memorization of basic

terms as a foundation before progressing to more complex professional usage. Before memorizing, students were required to write down the terms in both languages:

"...bapak suruh untuk menulis Bahasa Inggrisnya dan juga Bahasa Indonesianya sebelum hafalan..."

[Translation: "...I asked them to write both the English and the Indonesian before memorizing..."]

In addition, AT actively encouraged the use of English accounting terms in everyday classroom activities, including oral question-and-answer sessions and written assignments. AT used bilingual visual media such as projectors and PowerPoint presentations to display Indonesian and English terms side by side, allowing students to compare and understand both within a single learning context.

a. Teacher 2 (JR)

JR applied a concept-first sequencing strategy, explaining the meaning of a term in Bahasa Indonesia before transitioning to its English equivalent. This approach ensured that students fully grasped the accounting concept first, thereby reducing the cognitive burden of learning new content and new vocabulary simultaneously. JR also conducted routine pronunciation repetition in every session to familiarize students with the sounds and articulation of English terms. As a self-study reinforcement tool, JR required students to maintain bilingual notes for use outside the classroom.

In sum, both teachers integrated language learning into content instruction without separating the two. AT emphasized bilingual writing tasks and the use of visual media, while JR placed greater emphasis on conceptual sequencing and pronunciation habituation. Despite their different approaches, both ensured that English

accounting terminology was present as an integral part of every learning session.

b. Integration of Content and Language

Integration of content and language means that English terminology is not taught as isolated vocabulary, but developed through authentic use within accounting activities such as preparing journal entries, reading financial reports, or operating accounting software. Every accounting learning activity thus simultaneously becomes a language reinforcement activity.

The interview findings show that both teachers integrated English terminology directly into authentic accounting activities. The following presents the findings from each teacher.

1. Teacher 1 (AT)

AT used projectors and PowerPoint presentations to display bilingual visualizations of the accounting cycle, enabling students to observe term equivalents directly within a structured visual format. Furthermore, AT utilized MYOB accounting software as an authentic integration medium. Through MYOB, students interacted directly with an English-language accounting interface actively used in the business world, connecting terminology learning to real professional practice.

2. Teacher 2 (JR)

JR applied a structured, scaffolded learning sequence: beginning with introductory bilingual materials, followed by note-taking, an initial question-and-answer session, and then deeper explanation. This layered pattern helped students build a gradual and contextual understanding of terminology. JR also consistently embedded English accounting terms into journal entry practice

exercises, so that students practised using terminology in genuine accounting situations:

"...pada saat ibu minta anak membuat jurnalnya, ibu itu sambil nanyakan juga cash in bank itu maksudnya apa..."

[Translation: "...when I asked students to prepare their journal entries, I would also ask them what 'cash in bank' means..."]

JR also assigned collaborative tasks that encouraged students to interact using terminology naturally in a communicative context, moving beyond individual memorization toward social language use.

The core finding of this indicator is that content and language integration was realized through media and activities that placed terminology in its functional context. AT used bilingual accounting cycle visualizations and MYOB, while JR used journal entry exercises and collaborative tasks. Both teachers made English accounting terminology a functional working tool rather than a separate memorization exercise.

c. Flexibility and Context Sensitivity

Flexibility and context sensitivity refer to the teacher's ability to dynamically adjust instructional strategies to match the diverse needs and learning characteristics of students. This is especially important in CLIL classrooms, where students vary considerably in both language ability and subject matter proficiency.

Based on the interview findings, both teachers demonstrated a high capacity for pedagogical adaptation in responding to the diversity of student learning needs in the classroom. The following presents the findings from each teacher.

1. Teacher 1 (AT)

AT emphasized the importance of identifying each student's learning style before determining the most appropriate instructional strategy:

"...kami akan analisis anak-anak ini kemampuannya bagaimana, karena ada anak yang cara belajarnya audio, ada juga yang visual, ada yang harus secara langsung..."

[Translation: "...we analyze each student's abilities, because some students learn by audio, some by visual, and some need direct hands-on instruction..."]

As expressions of flexibility, AT collaborated with the school counselor to provide additional support for students experiencing specific difficulties. AT also utilized YouTube as an alternative visual medium beyond conventional teaching materials. In terms of assessment, AT employed varied formats including weekly memorization tests and accounting terminology crossword puzzles to make vocabulary practice more engaging and to accommodate different learner preferences.

2. Teacher 2 (JR)

JR applied flexibility through peer correction strategies and encouraged students to explore multiple possible answers when comprehension difficulties arose. JR also used self-translation exercises, asking students to independently translate terms from Bahasa Indonesia into English as a conceptual bridge to deepen understanding. Additionally, JR actively observed each student's individual learning style on an ongoing basis and adjusted the delivery of explanations accordingly.

The core finding of this indicator is that both teachers' flexibility was deliberate and planned rather than merely reactive.

AT built flexibility through learning style analysis, institutional collaboration, and varied assessment formats. JR built it through continuous individual observation, peer correction, and self-translation exercises. Both adjusted their approaches dynamically in response to real classroom conditions.

d. Focus on Meaningful Learning

Meaningful learning occurs when students are able to connect the terminology they are studying to real use in professional contexts. English accounting terminology is more readily understood and retained when students have a concrete understanding of why and in what situations they will use these terms in the workplace.

The interview findings indicate that both teachers deliberately designed learning activities so that English accounting terminology felt relevant and meaningful to students' future professional lives. The following presents the findings from each teacher.

1. Teacher 1 (AT)

AT used real company documents as learning media, asking students to locate and analyze transaction evidence from actual business records. This helped students understand the functional role of terminology in genuine workplace situations. AT also reinforced student motivation by citing concrete and locally familiar career examples, such as Village Treasurer, bank employee, and office staff, to demonstrate the practical value of mastering English accounting terminology.

2. Teacher 2 (JR)

JR required the written use of English across all relevant tasks, including mandatory terminology memorization and the completion of journal entries in English. JR also promoted the oral use of terminology through communicative classroom activities and

required students to deliver presentations in English. Motivation was consistently reinforced by explicitly linking terminology mastery to its relevance in the world of work and to students' future career aspirations, giving the learning process a clear and purposeful professional direction.

The core finding of this indicator is that both teachers positioned terminology as a professional tool rather than merely an examination requirement. AT anchored meaning through real company documents and locally grounded career examples, while JR operationalized meaning through mandatory English use across tasks and consistent career-motivation framing.

e. Cognitive Engagement

Cognitive engagement refers to the degree to which students are encouraged to think critically and analytically rather than simply memorize. In terminology learning, this means students are able to use terms accurately across different contexts, distinguish nuances of meaning, and explain the concepts behind terms in their own words.

The interview findings reveal that both teachers actively moved students beyond surface-level memorization toward critical and analytical engagement with terminology. The following presents the findings from each teacher.

1. Teacher 1 (AT)

AT regularly posed analytical questions asking students to distinguish between the everyday meaning of a word and its specific professional meaning in accounting. For example, students were asked to contrast 'equity' as fairness in everyday language with 'equity' as the owner's residual interest in accounting. This approach trained students to think contextually rather than simply recall definitions. AT also used a simulative case study based on the fictional company UD. Buana to give students practice applying

terminology within an authentic-feeling accounting scenario, and assessed terminology mastery through presentations and direct observation during practice sessions.

2. Teacher 2 (JR)

JR implemented peer-teaching as a remediation strategy: students who had already understood a term were asked to explain it to peers who had not yet grasped it. This approach simultaneously reinforced the explaining student's own understanding and provided the struggling student with a more accessible explanation from a peer. JR also encouraged comprehension reflection by asking students to re-articulate terminology in their own words:

"...Ibu akan minta anak jelaskan dengan kata-kata mereka sendiri, secara pribadi gitu untuk mengukur pemahaman anak."

[Translation: "...I will ask students to explain in their own words, personally, to measure each student's depth of understanding."]

These strategies collectively created a learning environment in which students were active participants in constructing their own understanding of English accounting terminology, rather than passive recipients of information.

The core finding of this indicator is that cognitive engagement was treated as central to effective terminology instruction by both teachers. AT stimulated analytical depth through error identification, professional-versus-everyday meaning distinctions, and simulated case studies. JR engaged students analytically through peer-teaching and personal re-articulation of terms. Both ensured that terminology was understood deeply, not merely memorized.

f. Intercultural Awareness

Intercultural awareness in CLIL encourages students to understand that the English terminology they are learning is directly connected to international accounting standards and practices. This competence is important to prepare students for participation in an increasingly globalized workplace that extends beyond national accounting practice alone.

The interview findings show that both teachers actively built students' awareness of the international dimension of English accounting terminology. The following presents the findings from each teacher.

1. Teacher 1 (AT)

AT explained the differences between the accrual method and the cash method within the framework of international accounting standards, ensuring that students not only understood the terms literally but also grasped their conceptual implications across different accounting systems. As a concrete medium, AT used MYOB to directly show students the differences between how financial reports appear in the Indonesian and international versions:

"...ada perbedaannya dari segi tampilannya di laporan keuangan, ine agak berbeda antara yang Indonesia dengan yang internasional..."

[Translation: "...there are differences in how it appears in financial reports --- it is somewhat different between the Indonesian and the international version...".

AT also provided explicit explanations of why English is used in accounting, connecting this to the professional demands of an

increasingly globalized workplace and encouraging students to view terminology mastery as a genuine investment in their future careers.

2. Teacher 2 (JR)

JR conducted explicit comparisons between the Indonesian Financial Accounting Standards (SAK) and the International Financial Reporting Standards (IFRS) to broaden students' understanding of the international context of the terminology they were learning. JR also consistently connected English accounting terminology mastery to global career prospects and professional work environments as concrete motivators, helping students understand that mastering this terminology is genuine preparation for entering a professional world of international scope.

The core finding of this indicator is that both teachers integrated a global perspective into terminology instruction. AT used MYOB and international accounting method comparisons to provide context-grounded understanding. JR used SAK-IFRS comparisons and global career motivation to extend students' understanding beyond vocabulary toward a broader professional and intercultural awareness.

2. **Classroom Observation: Implementation of CLIL Approach in Teaching English accounting terminology during classroom instruction at SMKN 7 Rejang Lebong**

Classroom observations were conducted across five meetings for each teacher using an observation checklist developed based on six CLIL indicators. Overall, AT was observed positively on eleven of twelve items across all five meetings, with one absence on the SAK-IFRS comparison sub-item in meeting 3. JR was observed positively on ten of twelve items, with two absences in meeting 3: the SAK-IFRS comparison sub-item and the peer explanation sub-

item. Both teachers demonstrated a high and consistent level of language-integrated instructional practice throughout the observation period.

On the first two indicators, Dual-Focused Approach and Integration of Content and Language, both AT and JR showed perfect consistency across all five meetings. Both teachers introduced English accounting terms within the same activity as content instruction, used bilingual visual aids, and incorporated authentic professional materials in every session. AT made consistent use of MYOB software interface displays as an authentic source of English terminology, while JR relied more on authentic financial documents and journal entry worksheets in English. Despite this difference in material selection, both teachers achieved the same result: English terminology was encountered as a functional necessity in the learning process rather than as a vocabulary exercise added separately.

On the indicators of Flexibility, Meaningful Learning, and Cognitive Engagement, both teachers were again consistently observed across all five meetings, with one exception for JR. A notable difference in style emerged between the two teachers. AT tended to respond to student difficulty by reinforcing visual media first redisplaying the bilingual slide or rewriting the term on the whiteboard before inviting peer explanation, and consistently framed career relevance through local professional roles such as Village Treasurer and bank employee. JR, by contrast, moved more directly to peer explanation as a first-response strategy when comprehension difficulties arose, and framed career motivation within a broader international context by regularly connecting terminology to multinational companies and global accounting standards. Peer explanation was not observed for JR in meeting 3, as that session focused on the introduction of new material for which the strategy was not yet contextually appropriate.

On the final indicator, Intercultural Awareness, both teachers consistently motivated students by connecting terminology mastery to global career opportunities across all five meetings. The SAK-IFRS comparison sub-item

was observed positively in meetings 1, 2, 4, and 5 for both teachers, but was absent in meeting 3. This is understandable given that meeting 3 covered the topic of the General Journal and the basic accounting cycle specifically, the process of recording transactions using debit and credit formats. This topic is technical and procedural in nature and applies universally across all accounting standards, meaning there is no meaningful difference between SAK and IFRS to introduce in this context. In that session, English terminology instruction was directed toward operational terms such as debit, credit, journal entry, and general ledger, which are used identically in both national and international accounting contexts. Taken together, the observation data confirms the strategies both teachers reported in their interviews and strengthens the trustworthiness of the overall findings through cross-source triangulation.

This chapter presents the findings and discussion of the research on teachers' strategies in supporting students' understanding of English accounting terminology at SMKN 7 Rejang Lebong. The findings are based on data collected through semi-structured interviews with two accounting teachers AT (Teacher 1) and JR (Teacher 2) and classroom observations conducted during accounting lessons for Grade XI students. The data are analyzed using the Content and Language Integrated Learning (CLIL) framework (Coyle, Hood, & Marsh, with the findings organized according to the six CLIL characteristics operationalized from the 4C Framework that served as the analytical categories in this study: (1) Dual-Focused Educational Approach, (2) Integration of Content and Language, (3) Flexibility and Context Sensitivity, (4) Focus on Meaningful Learning, (5) Cognitive Engagement, and (6) Intercultural Awareness.⁷⁰

It is important to note that both research subjects are accounting subject teachers, not English language teachers. This is a deliberate and methodologically significant aspect of this study, as it reflects the authentic context of English terminology instruction at SMKN 7 Rejang Lebong, where

⁷⁰ Do Coyle, Philip Hood, & David Marsh., p1, 41-48.

no formal ESP curriculum exists and accounting teachers are the primary agents responsible for exposing students to English accounting terminology. The findings below therefore represent the CLIL implementation carried out by have proactively developed language integrated practices within the Merdeka Belajar framework.

2. Discussion

This section synthesizes the research findings in relation to the two research questions and the theoretical frameworks established in Chapter II. The discussion addresses: the nature and patterns of CLIL implementation by accounting teachers and how the approach manifests across the six CLIL indicators. The discussion is further contextualized within the broader literature on ESP in vocational education and CLIL-based teaching.

1. Dual-Focused Educational Approach

The findings indicate that both accounting teachers implemented a dual-focused approach by integrating accounting content and English terminology simultaneously. Terms such as assets, liabilities, equity, debit, and credit were consistently introduced alongside the relevant accounting concepts rather than being taught as isolated vocabulary items.

This practice aligns with the concept of Content and Language Integrated Learning (CLIL) introduced by Marsh, who defines CLIL as a dual-focused educational approach in which an additional language is used for the learning and teaching of both content and language⁷¹. This definition

⁷¹ Do Coyle, Philip Hood, and David Marsh, *op.cit.* p. 29.

emphasizes that language and subject matter are learned concurrently rather than separately.

Furthermore, Coyle, Hood, and Marsh explain that in CLIL contexts, language is both a tool for learning and an object of learning⁷². The findings of this study demonstrate that English functions not merely as supplementary vocabulary but as a medium through which accounting concepts are constructed and understood.

From the perspective of English for Specific Purposes (ESP), Hutchinson and Waters argue that ESP is an approach to language teaching in which all decisions as to content and method are based on the learner's reason for learning⁷³. In this study, students' professional needs in accounting serve as the primary rationale for integrating English terminology into content instruction.

In contrast to Umar and Basuki, who reported that teachers often face difficulties in implementing ESP due to limited training and institutional support⁷⁴, the present study reveals that accounting teachers are able to apply a dual-focused approach intuitively, grounded in professional awareness and classroom realities.

⁷² Ibid.

⁷³ Tom Hutchinson and Alan Waters, op.cit ,p,60.

⁷⁴ Ahmad Umar and Imam Basuki, op.cit., p. 48

2. Integration of Content and Language

The integration of content and language is reflected in the use of MYOB software, authentic financial documents, and journal exercises conducted in English, such as cash payment journals, inventory cards, trial balances, and others. English terminology is not presented in the form of isolated vocabulary lists but is embedded within functional accounting activities. This approach allows students to learn language through meaningful professional practice rather than through memorization.

Coyle et al. state that in CLIL, content and language are interwoven in such a way that learning takes place through meaningful interaction⁷⁵. The findings confirm that meaningful interaction occurred when students processed accounting transactions and interpreted financial reports using English terminology.

Hyland further emphasizes that ESP instruction should be grounded in authentic disciplinary practices, as professional language develops within specific social and institutional contexts⁷⁶. The use of authentic accounting software and real-world documents in this study supports the principle of authenticity in ESP pedagogy.

Zhou and Lamberton highlight the importance of scaffolding in accounting education to reduce cognitive overload⁷⁷. However, this study

⁷⁵ Do Coyle, Philip Hood, and David Marsh, op.cit.,44.

⁷⁶ Hyland, op.cit., p.206.

⁷⁷ Yue Zhou and Geoff Lamberton, "Learning and Teaching Double-Entry Bookkeeping: A Cognitive Load Perspective," *Accounting Education* 29, no. 3 (2020), p. 215

extends their findings by demonstrating that scaffolding was applied not only conceptually but also linguistically, through bilingual explanations and structured reinforcement strategies.

3. Flexibility and Context Sensitivity

The findings show that both teachers demonstrated flexibility by adjusting instructional strategies according to students' needs. Multimedia variations, such as PowerPoint presentations and YouTube videos, were utilized to enhance understanding. In addition, peer explanations and self-translation techniques were implemented to facilitate students' comprehension. This reflects a context-sensitive implementation rather than a rigid application of a single method.

According to Coyle et al., CLIL is an educational approach which can be adapted to different contexts and learner needs⁷⁸. The adaptive practices observed in this study illustrate the contextual nature of CLIL implementation. Borg also argues that teaching practices are strongly shaped by teachers' beliefs and professional experiences⁷⁹. The flexibility demonstrated by AT and JR reflects informed pedagogical decision-making rooted in classroom experience.

Unlike Tsiane and Motebang, who found that teacher adaptation was largely reactive to learning difficulties, the flexibility observed in this study

⁷⁸ Do Coyle, Philip Hood, and David Marsh, op.cit, p. 38.

⁷⁹ Simon Borg, "Teacher Cognition in Language Teaching: A Review of Research on What Language Teachers Think, Know, Believe, and Do," *Language Teaching* 36, no. 2 (2003), p. 81–109.

appears systematic and planned⁸⁰. This suggests a higher level of pedagogical awareness in integrating language and content within vocational education.

4. Focus on Meaningful Learning

Both teachers consistently connected English accounting terminology to students' future professional careers, whether in local institutions or international companies, such as working as bank employees or office staff. English was positioned not merely as an examination requirement but as a professional asset that supports career development.

Hutchinson and Waters emphasize that ESP instruction must address learners' target situation needs, meaning that materials and methods should reflect real-world professional demands⁸¹. The findings strongly align with this principle, as terminology was contextualized within authentic career scenarios.

Isik-Tas, in her study on English for Accounting Purposes, asserts that financial document comprehension and professional communication are central competencies in accounting education delivered through English⁸². The present study supports this claim by demonstrating that terminology learning was directly linked to practical accounting tasks.

⁸⁰ Isaac Tsiane and Motebang, "Pedagogical Intention and Pedagogical Support: A Gap in Vocational Language Teaching," *Southern African Journal of Education*, Vol. 40, No. 3 (2020), p. 5.

⁸¹ Tom Hutchinson and Alan Waters, *op.cit.*, 31.

⁸² Isik-Tas, "English for Specific Purposes (ESP): A Case Study of Accounting Students," *Journal of Language and Linguistic Studies* 14, no. 4 (2018), p. 123–139.

In contrast to Siswanto, who reported limited exposure to specialized accounting vocabulary among vocational students⁸³, this study indicates that consistent teacher initiative can provide systematic exposure even in the absence of a formal ESP curriculum. Thus, meaningful learning in this context extends beyond academic achievement to professional readiness.

5. Cognitive Engagement

The findings indicate that students were not only required to memorize terminology but were also encouraged to analyze, reinterpret, and explain accounting terms within context. For example, terms such as posting and equity were discussed by comparing their general meanings with their specific professional meanings in accounting. This approach demonstrates deeper cognitive engagement in the learning process.

CLIL 4C Framework, Coyle et al. explain that the Cognition component aims to promote higher-order thinking skills, requiring learners to engage in higher-order thinking processes⁸⁴. The instructional practices observed in this study reflect this cognitive dimension.

Bardien and Lubbe argue that the complexity of accounting terminology lies in its conceptual relationships rather than in isolated lexical meanings⁸⁵. The emphasis on relational understanding rather than rote

⁸³ Danang Siswanto, *op.cit.*, .57p.

⁸⁴ Do Coyle, Philip Hood, and David Marsh, *op.cit.* .p. 59.

⁸⁵ Nickerson, *op.cit.* p. 367–380.

memorization in this study supports their argument. Therefore, terminology instruction in this context contributes not only to linguistic competence but also to the development of critical and analytical thinking skills.

6. Intercultural Awareness

Teachers introduced comparisons between Indonesian accounting standards and International Financial Reporting Standards (IFRS) to highlight differences between national and global frameworks. For instance, under PSAK, financial position statements are required to present current and non-current assets, whereas IFRS presents assets based on liquidity order. In terms of terminology, IFRS uses the term “Statement of Financial Position,” while in Indonesia it is commonly referred to as “Neraca” (Balance Sheet). This comparison was introduced to highlight differences between national and global frameworks, fostering students’ intercultural and global awareness.

Culture dimension of CLIL fosters global awareness and intercultural understanding by exposing learners to alternative professional perspectives⁸⁶. The integration of IFRS discussions illustrates how language learning opens access to international professional communities.

Nickerson emphasizes that precision in accounting terminology is essential in international business communication⁸⁷. By familiarizing

⁸⁶Do Coyle, Philip Hood, and David Marsh, *op.cit.*, p.61.

⁸⁷Nickerson, *loc.cit.*

students with IFRS terminology, teachers enhance students' preparedness for global engagement.

However, intercultural comparisons were introduced selectively and contextually. Universal concepts such as debit and credit did not require international comparison, indicating that intercultural awareness was applied pedagogically rather than mechanically.

CHAPTER V

CONCLUSIONS AND SUGGESTION

A. Conclusions

This study concludes that vocational accounting teachers have implemented an integrated language-content instructional approach that reflects the core principles of Content and Language Integrated Learning (CLIL) and English for Specific Purposes (ESP). The implementation is evident through six CLIL characteristics operationalized from the 4C Framework key indicators dual-focused educational approach, integration of content and language, flexibility and context sensitivity, focus on meaningful learning, cognitive engagement, and intercultural awareness. Through these interconnected dimensions, English is positioned as a functional professional tool embedded within accounting practice rather than as a supplementary academic subject.

Teachers implement the CLIL approach consistently and with sound pedagogical judgement across sessions. Notably, neither teacher has received formal ESP or CLIL training, yet both have developed practices that closely align with the principles of both fields demonstrating that vocational content teachers can develop substantial informal ESP competence through professional experience and deep subject knowledge.

B. Suggestion

Finally, the suggestion for a better research in the future is proposed by the researcher, the suggestion are:

1. For Vocational High Schools

Schools are encouraged to formally recognize language-integrated instruction as part of the accounting teaching role, by incorporating language objectives into the subject curriculum and providing structured opportunities for accounting teachers to share effective terminology strategies with colleagues.

2. For Accounting Teachers in Vocational Settings

Accounting teachers who are already integrating English terminology into their instruction are encouraged to document their CLIL implementation practices and engage with ESP frameworks. Such engagement would equip them with conceptual tools to reflect on and refine the effective practices they have developed through experience, building on existing teacher strengths as the most productive path toward strengthening informal ESP practice in vocational contexts.

3. For Education Policy and Curriculum Development

Policymakers are encouraged to revise SMK accounting curricula to incorporate language integration objectives and to invest in professional development designed for vocational content teachers serving as informal ESP practitioners. The Indonesian SMK system can build on the existing capacity of its accounting teachers by providing the frameworks, resources, and institutional recognition needed to sustain their work.

4. For Future Researchers

Future researchers are encouraged to conduct comparative studies across multiple schools and regions to examine whether the patterns identified in this study are characteristic of vocational accounting teachers more broadly. Research focusing on student learning outcomes and the role of institutional context would complement the present findings and contribute to a fuller understanding of how effective language-integrated instruction develops in Indonesian vocational education.

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SK PEMBIMBING



**KEMENTERIAN AGAMA REPUBLIK INDONESIA
INSTITUT AGAMA ISLAM NEGERI CURUP
FAKULTAS TARBIYAH**

Alamat : Jalan DR. A.K. Gani No 1 Kotak Pos 108 Curup-Bengkulu Telpn. (0732) 21010
Fax. (0732) 21010 Homepage <http://www.iaincurup.ac.id> E-Mail : admin@iaincurup.ac.id

Nomor : Tahun 2025

Tentang
**PENUNJUKAN PEMBIMBING I DAN 2 DALAM PENULISAN SKRIPSI
INSTITUT AGAMA ISLAM NEGERI CURUP**

- Menimbang** : a. Bahwa untuk kelancaran penulisan skripsi mahasiswa, perlu ditunjuk dosen Pembimbing I dan II yang bertanggung jawab dalam penyelesaian penulisan yang dimaksud ;
b. Bahwa saudara yang namanya tercantum dalam Surat Keputusan ini dipandang cakap dan mampu serta memenuhi syarat untuk diserahi tugas sebagai pembimbing I dan II ;
- Mengingat** : 1. Undang-Undang Nomor 20 tahun 2003 tentang Sistem Pendidikan Nasional ;
2. Peraturan Presiden RI Nomor 24 Tahun 2018 tentang Institut Negeri Islam Curup;
3. Peraturan Menteri Agama RI Nomor : 30 Tahun 2018 tentang Organisasi dan Tata Kerja Institut Agama Islam Negeri Curup;
4. Keputusan Menteri Pendidikan Nasional RI Nomor 184/U/2001 tentang Pedoman Pengawasan Pengendalian dan Pembinaan Program Diploma, Sarjana dan Pascasarjana di Perguruan Tinggi;
5. Keputusan Menteri Agama RI Nomor 019558/B.II/3/2022, tanggal 18 April 2022 tentang Pengangkatan Rektor IAIN Curup Periode 2022 - 2026.
6. Keputusan Direktur Jenderal Pendidikan Islam Nomor : 3514 Tahun 2016 Tanggal 21 oktober 2016 tentang Izin Penyelenggaraan Program Studi pada Program Sarjana STAIN Curup
7. Keputusan Rektor IAIN Curup 0704/In.34/R/KP.07.6/09/2023 tanggal 29 September 2023 tentang Pengangkatan Dekan Fakultas Tarbiyah Institut Agama Islam Negeri Curup.
- Memperhatikan** : 1. Permohonan Saudara Ester Rindi Prastika tanggal 21 Agustus 2025 dan kelengkapan persyaratan pengajuan SK Pembimbing Skripsi
2. Berita Acara Seminar Proposal Pada Hari Jumat, 10 Juli 2025

MEMUTUSKAN :

- Menetapkan**
Pertama : 1. **Jumatul Hidayah, M.Pd** **19780224 200212 2 002**
2. **Meli Fauziah, M.Pd** **19940523 202012 2 003**

Dosen Institut Agama Islam Negeri (IAIN) Curup masing-masing sebagai Pembimbing I dan II dalam penulisan skripsi mahasiswa :

N A M A : Ester Rindi Prastika

N I M : 22551016

JUDUL SKRIPSI : *Teachers' Strategies in Supporting Students' Understanding English Terminology in Accounting Practice*

- Kedua** : Proses bimbingan dilakukan sebanyak 12 kali pembimbing I dan 12 kali pembimbing II dibuktikan dengan kartu bimbingan skripsi ;
- Ketiga** : Pembimbing I bertugas membimbing dan mengarahkan hal-hal yang berkaitan dengan substansi dan konten skripsi. Untuk pembimbing II bertugas dan mengarahkan dalam penggunaan bahasa dan metodologi penulisan ;
- Keempat** : Kepada masing-masing pembimbing diberi honorarium sesuai dengan peraturan yang berlaku ;
- Kelima** : Surat Keputusan ini disampaikan kepada yang bersangkutan untuk diketahui dan dilaksanakan sebagaimana mestinya ;
- Keenam** : Keputusan ini berlaku sejak ditetapkan dan berakhir setelah skripsi tersebut dinyatakan sah oleh IAIN Curup atau masa bimbingan telah mencapai 1 tahun sejak SK ini ditetapkan ;
- Ketujuh** : Apabila terdapat kekeliruan dalam surat keputusan ini, akan diperbaiki sebagaimana mestinya sesuai peraturan yang berlaku ;

Ditetapkan di Curup,
Pada tanggal 21 Agustus 2025



- Tembusan :**
1. Rektor
 2. Bendahara IAIN Curup;
 3. Kabag Akademik kemahasiswaan dan kerja sama;
 4. Mahasiswa yang bersangkutan;

SURAT IZIN PENELITIAN



PEMERINTAH KABUPATEN REJANG LEBONG
DINAS PENANAMAN MODAL
DAN PELAYANAN TERPADU SATU PINTU
Jalan Basuki Rahmat No. 10 Kelurahan Dwi Tunggal

SURAT IZIN

Nomor: 503/201126012/IP/DPMPSTP/XI/2025

TENTANG PENELITIAN

KEPALA DINAS PENANAMAN MODAL DAN PTSP KABUPATEN REJANG LEBONG

- Dasar :
1. Keputusan Bupati Rejang Lebong Nomor 14 Tahun 2022 Tentang Pendelegasian Wewenang Pelayanan Perizinan Berusaha Berbasis Resiko dan Non Perizinan Kepada Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Rejang Lebong
 2. -- Hal Rekomendasi Izin Penelitian

Dengan ini mengizinkan, melaksanakan Penelitian Kepada

Nama / TTL : ESTER RINDI PRASTIKA
 NIM : 22551016
 Program Studi/Fakultas : TADRIS BAHASA INGGRIS/ TARBIYAH
 Judul Proposal Penelitian : **TEACHER'S STRATEGIES IN SUPPORTING STUDENT'S UNDERSTANDING OF ENGLISH TERMINOLOGY IN ACCOUNTING PRACTICE**
 Lokasi Penelitian : SMKN 7 REJANG LEBONG
 Waktu Penelitian : 2025-11-20 s/d 2026-02-20
 Pernanggung Jawab : WAKIL DEKAN I

Dengan ketentuan sebagai berikut :

- a. Harus mentaati semua ketentuan Perundang-undangan yang berlaku.
- b. Selesai melakukan penelitian agar melaporkan / menyampaikan hasil penelitian kepada Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Rejang Lebong
- c. Apabila masa berlaku Izin ini sudah berakhir sedangkan pelaksanaan penelitian belum selesai perpanjangan izin Penelitian harus diajukan kembali kepada instansi pemohon
- d. Izin ini dicabut dan dinyatakan tidak berlaku, apabila ternyata pemegang surat Izin ini tidak menaati mengidahkan ketentuan-ketentuan seperti tersebut diatas.

Demikian Izin ini dikeluarkan untuk dapat dipergunakan sebagaimana mestinya

Dikeluarkan di : C U R U P

Pada Tanggal : 20 November 2025

**PLT KEPALA DINAS PENANAMAN MODAL DAN
 PELAYANAN TERPADU SATU PINTU
 KABUPATEN REJANG LEBONG**



DON AFRISAL, S.Sos
 Pembina
 NIP. 19730109 200212 1 002



Dokumen ini telah ditandatangani secara elektronik menggunakan sertifikat elektronik yang diterbitkan oleh Balai Sertifikasi Elektronik (BSrE), BSSN.



PEMERINTAH PROVINSI BENGKULU
SMK NEGERI 7 REJANG LEBONG

Jalan Lintas Curup-Lubuklinggau, Sumber Bening, Selupu Rejang, Rejang Lebong 39153
Laman smknegeri7rejanglebong.sch.id_pos-el-smkn7rejanlebong@gmail.com



Prihal : Izin Penelitian

Kepada :

Yth. Sdri. Ester Rindi Prastika

Dengan Hormat

Berdasarkan Surat yang kami terima dari Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Nomor 503/201126012/IP/DPMPPTSP/XI/2025 Prihal Penelitian, maka dengan ini Kepala SMK Negeri 7 Rejang Lebong memberikan **Izin** kepada Saudari untuk melaksanakan penelitian di SMK Negeri 7 Rejang Lebong yang akan dilaksanakan pada 20-11-2025 s/d 20-02-2026 dengan Judul Penelitian "Teacher Strategies in Supporting Student's Understanding Of English Terminology In Accounting Practice "

Demikian Surat izin ini kami buat untuk dapat dipergunakan sebagaimana mestinya.

Kepala
SMK Negeri 7 Rejang Lebong

SYARIF FENDY, S.Pd.I.M.Pd
Pembina Muda/IV.c
NIP. 19771021200312 1 005

INSTRUMEN
Interview Validity

No.	Aspect	Indicator	Interview Questions	Purpose
1	Implementation of CLIL Approach in teaching English accounting terminology during classroom instruction at SMKN 7 Rejang Lebong	1. Dual-Focused Educational Approach	How do you introduce English accounting terms while teaching accounting content simultaneously?	Identify dual-focus strategies
			Do you have a specific sequence for introducing new English terms in your accounting lessons?	Explore sequencing strategies
		2. Integration of Content and Language	What media or resources do you use to connect English terminology with accounting content?	Identify integration media/methods
			How do you use accounting software (e.g., MYOB) to expose students to English terms?	Explore authentic material use
		3. Flexibility and Context Sensitivity	How do you adjust your teaching strategies when students struggle with English accounting terms?	Identify adaptive strategies
			Do you differentiate instruction based on individual student learning styles? If so, how?	Explore learner-centered approaches

No.	Aspect	Indicator	Interview Questions	Purpose
		4. Focus on Meaningful Learning	How do you connect English accounting terminology to students' real-life or future professional contexts?	Identify contextual meaning-making strategies
			What kinds of real-world tasks or examples do you use to make terminology meaningful for students?	Explore authentic task design
		5. Cognitive Engagement	What activities do you use to encourage students to think critically about accounting terminology, beyond memorization?	Identify HOTS-promoting strategies
			How do you assess whether students have deeply understood not just memorized English accounting terms?	Explore assessment of deep understanding
		6. Intercultural Awareness	Do you discuss differences between Indonesian accounting standards (SAK) and international standards (IFRS) in English? How?	Identify intercultural strategy
			How do you motivate students to see the importance of English in the global accounting profession?	Explore global awareness promotion

Observation Validity

No.	Aspect	CLIL Indicator	Observable Behavior / Activity	Observed (✓/X)	Notes / Evidence
1	Stage of CLIL Implementation in teaching English accounting terminology during classroom instruction at SMKN 7 Rejang Lebong	1. Dual-Focused Approach	Teacher introduces English accounting terms while teaching accounting content in the same activity		
			Teacher uses both Bahasa Indonesia and English when explaining accounting concepts		
		2. Integration of Content and Language	Teacher uses bilingual visual aids (e.g., PowerPoint, whiteboard) showing Indonesian and English terms side by side		
			Teacher incorporates authentic materials (e.g., MYOB software, financial documents) containing English terminology		
		3. Flexibility and Context Sensitivity	Teacher adjusts explanation method when students show difficulty understanding an English term		
			Teacher uses varied strategies (visual, auditory, peer explanation) based on observed student needs		

No.	Aspect	CLIL Indicator	Observable Behavior / Activity	Observed (✓/X)	Notes / Evidence
		4. Focus on Meaningful Learning	Teacher connects English terminology to real-world accounting tasks or future career contexts		
			Teacher assigns tasks using authentic accounting documents (e.g., journal entries, financial statements) in English		
		5. Cognitive Engagement	Teacher asks analytical or reflective questions about the meaning of English accounting terms		
			Teacher uses peer explanation or self-explanation activities to deepen understanding beyond memorization		
		6. Intercultural Awareness	Teacher explains differences between Indonesian (SAK) and international (IFRS) accounting standards in English		
			Teacher motivates students by connecting English terminology mastery to global career opportunities		

No.	CLIL Indicator	Items	Meeting 1		Meeting 2		Meeting 3		Meeting 4		Meeting 5	
			Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
3	Flexibility and Context Sensitivity	Teacher adjusts explanation method when students show difficulty understanding an English term	✓		✓		✓		✓		✓	
		Teacher uses varied strategies (visual, auditory, peer explanation) based on observed student needs	✓		✓		✓		✓		✓	
4	Focus on Meaningful Learning	Teacher connects English terminology to real-world accounting tasks or future career contexts	✓		✓		✓		✓		✓	
		Teacher assigns tasks using authentic accounting documents (e.g., journal entries, financial statements) in English	✓		✓		✓		✓		✓	
5	Cognitive Engagement	Teacher asks analytical or reflective questions about the meaning of English accounting terms	✓		✓		✓		✓		✓	
		Teacher uses peer explanation or self-explanation activities to	✓		✓		✓		✓		✓	

No.	CLIL Indicator	Items	Meeting 1		Meeting 2		Meeting 3		Meeting 4		Meeting 5	
			Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
		deepen understanding beyond memorization										
6	Intercultural Awareness	Teacher explains differences between Indonesian (SAK) and international (IFRS) accounting standards in English	✓		✓			✓	✓		✓	
		Teacher motivates students by connecting English terminology mastery to global career opportunities	✓		✓			✓	✓		✓	

No.	CLIL Indicator	Items	Meeting 1		Meeting 2		Meeting 3		Meeting 4		Meeting 5	
			Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
		English terminology										
3	Flexibility and Context Sensitivity	Teacher adjusts explanation method when students show difficulty understanding an English term	✓		✓			✓		✓		✓
		Teacher uses varied strategies (visual, auditory, peer explanation) based on observed student needs	✓		✓			✓		✓		✓
4	Focus on Meaningful Learning	Teacher connects English terminology to real-world accounting tasks or future career contexts	✓		✓			✓		✓		✓
		Teacher assigns tasks using authentic accounting documents (e.g., journal entries, financial statements) in English	✓		✓			✓		✓		✓
5	Cognitive Engagement	Teacher asks analytical or reflective questions about the meaning of English accounting terms	✓		✓			✓		✓		✓
		Teacher uses peer explanation	✓		✓			✓		✓		✓

No.	CLIL Indicator	Items	Meeting 1		Meeting 2		Meeting 3		Meeting 4		Meeting 5	
			Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
		or self-explanation activities to deepen understanding beyond memorization										
6	Intercultural Awareness	Teacher explains differences between Indonesian (SAK) and international (IFRS) accounting standards in English	✓		✓			✓	✓		✓	
		Teacher motivates students by connecting English terminology mastery to global career opportunities	✓		✓			✓	✓		✓	

DATA OF INTERVIEW

Trankrip Wawancara

1. Teacher 1 AT

- Researcher : Assalamualaikum warahmatullahi wabarakatuh
- Bapak AT : Waalaikumsalam Warahmatullahi wabarakatuh
- Researcher: Baik pak, sebelumnya Ester ingin meng-cross check terlebih dahulu hasil wawancara Ester, yang sudah Ester peroleh dengan salah satu guru sebelemunya. Yang Ester ketahui di SMKN 7 itu ada beberapa jurusan, terutama akuntansi yang memiliki istilah Bahasa Inggris dalam pembelajarannya. Nah kemudian, istilah-istilah ini jika kita terjemahkan dalam Bahasa Indonesia ada beberapa istilah yang secara umum itu berbeda dengan konsep akuntansinya. Misalnya seperti, inters itu artinya ketertarikan, tetapi jika di akuntansi berbeda maknanya. Nah dari masalah ini ada gak sih pak mata Pelajaran yang mengarah ke English for Specific Purpose?
- Bapak AT: Oke, sebenarnya di akuntansi itu kalau kita mengacu ke Indonesianya itu memang menggunakan Bahasa Indonesia. Tapi sekarang ini didominasi itu pakai Bahasa Inggris, khususnya untuk nama akun-akun. Karena persiapan uji kompetensi TKA, biasanya UKK, itu dilaksanakan kelas 12. Itu soalnya masih menggunakan Bahasa Indonesia, tapi nama akun-akun yang digunakan itu wajib pakai Bahasa Inggris. Nah terus nama jurnal juga dalam Bahasa Inggris. Misalnya, kayak jurnal pembelian, Purchase Journal. Jadi memang benar-benar menggunakan Bahasa Inggris. Seperti ada istilah posting, nah posting kalau di akuntansi memindahkan dari jurnal ke buku besar, tapi kalau arti yang sesungguhnya posting itu mengunggah. Nah biasanya kalau di kelas, kita tanya tuh, nah posting itu apa? Mereka pasti jawabnya seperti Bahasa Inggris secara umum, tapi kami berikan penjelasan kalau dalam akuntansi itu memindahkan.
- Researcher: iya pak, jadi kalau untuk materi Pelajaran untuk ESP itu memang tidak ada ya pak?
- Bapak AT: belum ada
- Researcher: Baik pak kita ke pertanyaan pertama, bagaimana sih Pak cara Bapak menjelaskan istilah-istilah akuntansi itu yang dalam bahasa Inggris kepada siswa saat pembelajaran?
- Bapak AT: Yang pertama, ini persiapan kami kan ya, persiapan Ketika nanti di kelas 12 untuk UKK, itu biasanya dari kelas 10, kelas 11 itu setiap ada Latihan dalam akuntansi. Misalnya, mata Pelajaran akuntansi dasar itu ada di kelas 10. Nah akuntansi dasar itu nanti ada nama akun-akunnya. Makanya dari kelas 10 mereka itu sudah pakai bahas Inggris. Jadi ibratnya dia tuh membiasakan menggunakan Bahasa Inggris gitu. Kayak cash itu apa dalam Bahasa Inggrisnya, cash in bank gitu kan. Terus piutang dalam Bahasa Inggrisnya apa gitu. Jadi dari kelas 10 mereka sudah disuruh hapalan. Terus nantikan bakaln ada libur semester nah di kelas 11nya bakaln ada hapalan lagi tuh. Jadi cara kami sebagai guru akuntansi itu biasanya melakukan hapalan kepada anak-anak.

- Researcher: okey pak, terus apa sih yang bapak lakukan untuk membantu siswa menggunakan istilah akuntansi dalam Bahasa Inggris dengan tepat?
- Bapak AT: Biar ingat, biar selalu ingat. Jadi setiap Latihan akuntansi mereka wajib menggunakan Bahasa Inggris. Jadi ingat terus, bukan sekedar hapalan. Kalau hapalan kan misal pergi ke warung beli garam sampe pertengahan jalan lupa gitu. tapi kalau diterapkan terus, misalnya beli garam karena untuk masak. Jadi mereka tau nanti tujuannya untuk apa ni garam. Nah jadi nanti mereka juga tau ohh ini piutang, piutang ini Bahasa Inggrisnya apa, jadi mereka tau. Jadi kita di akuntansi, khususnya di SMKN 7, itu kalau sudah kelas 11 itu tidak ada lagi nama akun ditulis dalam Bahasa Indonesia, tapi dalam Bahasa Inggris.
- Researcher: ohh iyaa pak, nah pak bagaimana cara bapak membuat siswa itu paham dengan istilah akuntansi tetapi juga memahami materi akuntansi
- Bapak AT: yaaa itu, bapak mengajarnya ketika selama pembelajaran bapak suruh untuk menulis Bahasa Inggrisnya dan juga Bahasa Indonesianya sebelum hafalan dan sebelum menyeter hapalan, tetapi selain itu bapak akan menanyakan juga secara langsung pada saat pembelajaran berlangsung. Misal pas masukan akun piutang nah bapak akan menanyakan juga ke anak Bahasa Inggrisnya apa.
- Researcher: kalau untuk mengenalkan istilah akuntansi ke anak pada saat menjelaskan proses akuntansi di kelas itu sendiri cara bapak bagaimana ?
- Bapak AT: caranya yang pertama sih biasanya kami di akuntansi khususnya Ketika di multimedia atau ruang praktek itu sudah dilengkapi dengan in-focus. Biasanya kami tampilkan dulu misalnya seperti siklusnya, siklus akuntansi dalam Bahasa Indonesia dan Bahasa Inggrisnya. Jadi ketemu nanti, tau mereka, kayak jurnal umum, jurnal umum bentuknya ini, Bahasa Inggrisnya ini, general journal, jadi mereka nyambung. General journal itu mereka lihat dari kolomnya saja sudah tau itu Adalah general journal.
- Researcher: Bahan ajar atau materi pendukung seperti apa yang biasanya bapak gunakan?
- Bapak AT: yang pastinya bapak wajib punya bahan ajar ya. Salah satunya buku paket. Kalau di buku paket itu saat kami pengadaan, biasanya kami cek dulu buku paketnya sudah sesuai dengan yang kami inginkan atau belum. Misalnya kaya gini, ada buku ada buku yang menggunakan full Indonesia, kami kurang gunakan itu. Kami cari yang bukunya itu yang paling tidak menyelipkan Bahasa Inggris. Ada Bahasa Indonesia ada Bahasa Inggrisnya, kayak di nama-nama akunya. Terus ada kolom-kolomnya juga dalam Bahasa Inggris. Biasanya kami gitu, itu untuk buku paketnya. Terus biasanya modul yang disediakan oleh guru masing-masing juga. Terus ada juga soal-soal uji kompetensi itu kan ada Bahasa Inggrisnya tuh, nah itu kami latihkan di kelas, soal tahun-tahun kemarin itu akan kami jadikan Latihan untuk kelas 10-12 jadi mereka tidak kaget dengan soal-soal Bahasa Inggris.
- Researcher: Selanjutnya, bagaimana bapak memastikan siswa menggunakan istilah tersebut dengan benar saat Latihan?
- Bapak AT: kalau ini ketika pembelajaran berlangsung kan kami sering menanyakan langsung juga ke anak ini dalam Bahasa Inggrisnya apa, misalnya pendapatan apa, nahh jika ada yang keliru biasanya ada beberapa anak yang akan membenarkan nah di sana secara tidak langsung anak-anak

mengoreksi secara mandiri dengan bantuan teman-temannya, tetapi jika memang tidak ada yang bisa menjawab nah barulah peran guru yang membenarkan dan mengingatkan lagi Bahasa Inggrisnya apa supaya tidak keliru. Dan juga Ketika kami praktek di aplikasi MYOB itu jika ada yang keliru dalam memasukan akun akan langsung Nampak perbedaannya, disitulah anak akan peka dan bertanya dan bapak akan menanyakan lagi apakah akun yang dimasukan sudah benar karnakan disitu menggunakan Bahasa Inggris semua akunnya.

- Researcher: Misalnya pak Ketika ada beberapa anak yang kesulitan dalam pemahaman istilah akuntansi bagaimana cara bapak memberikan treatment ke anak tersebut?
- Bapak AT: oke, ada anak-anak kita ini macam-macam daya tangkapnya. Ada yang cepat ada yang lemah. Biasanya kalau yang lemah diberikan hafalan masih juga sulit untuk paham. Ada beberapa metode yang akan saya gunakan bisa saja anak itu lebih suka atau lebih paham jika di jelaskan dengan temannya, jadi biasanya saya minta anak yang pintar di kelas untuk menjelaskan, Tetapi jika masih kesulitan ,Nah biasanya itu kami Bersama guru BK untuk menganalisis dan memberitahukan ke guru wali, karena di SMKN ini ada yang namanya guru wali jadi setiap anak itu mempunyai guru wali untuk memotivasi anak-anak yang mempunyai masalah baik itu dalam pembelajaran atau pun lainnya.
- Researcher: bagaimana bapak menyesuaikan pembelajaran dengan kemampuan awal siswa?
- Bapak AT: ini sama seperti yang tadi, kami akan analisis anak-anak ini kemampuannya bagaimana karna ada anak yang cara belajarnya audio ada juga yang visual, ada yang harus secara langsung. Atau kami lihat anak ini kurangnya di mana, jika metode nya yang kurang misalnya jika ada anak yang harus di jelaskan pelan-pelan maka biasanya kami akan alihkan ke YouTube dan kebetulan saya mempunyai chanel YouTube untuk anak-anak belajar lagi di rumah begitu jika dirasa ada part-part memasukan akun yang sulit maka mereka bisa belajar lagi dirumah begitu. Pokonya kami menyesuaikan dengan anaknya dan moto kami juga satu anak bisa maka semuanya harus bisa.
- Researcher: jika dalam pertugasan itu bagaimana cara bapak membuat tugas Dimana siswa harus menggunakan istilah akuntansi Bahasa Inggris?
- Bapak AT: Baik, kalau untuk penugasan selain tadi yang hafalan, mereka juga biasanya mencari bukti-bukti transaksi yang dibuat. Misalnya kalau disinikan banyak Gudang-gudang sayur atau tokoh-tokoh sembako nah mereka disuruh cari bukti notanya, nota fakturnya. Jadi mereka nanti cari terus ditulis dalam Bahasa Inggris apa nama akun dari transaksi itu, itu biasanya tugas tambahan mereka.
- Researcher: oke pak, bagaimana cara bapak membuat anak menggunakan istilah-istilah Bahasa Inggris tersebut pada saat berkomunikasi di dalam kelas?
- Bapak AT: yaa, saya sering menerapkan kepada anak-anak supaya Ketika berkomunikasi itu pakai akun-akun dalam Bahasa Inggrisnya langsung, tapi terkadang anak-anak ini malu, malu Ketika pakai Bahasa Inggris nanti di omong pandir. Jadi kami memberikan motivasi, jangan takut. Pokonya kita kalau mau bisa, kita harus serba cuek. Jadi anak-anak ini memang kami biasakan untuk menggunakannya dalam kehidupan sehari-hari.

Misalnya Ketika orang nanya, asset kau berapa? Nah kalau di kelas biasanya itu ada presentasi juga yang mengharuskan anak-anak menggunakan akun-akun dalam Bahasa Inggris.

- Researcher: ketika pembelajaran berlangsung bagaimana cara bapak menghubungkan istilah Bahasa Inggris ini ke dalam dunia kerja nantinya?
- Bapak AT: emmm bapak pasti menjelaskan, khususnya ngasih tau bahwa sekarang memang belum butuh, nanti kedepannya insya Allah, apalagi tentang laporan keuangan. Kita ambil saja nanti, sudah jadi Bendahara Desa nahh tu banyak tu ngwa pak anton minta file-file yang berhubungan dengan akuntansi. Berarti sekarang memang belum butuh kan, nanti pas tamat sudah jadi bendahara desa ataupun job-job yang lain akan butuh. Makanya saya bilang ,sekarang memang belum, tapi yang akan datang pasti kalian ingat, ohh ini penting, apalagi akuntansi ini cukup luas jangkauan pekerjaannya dan memang istilah-istilah ini sangat dibutuhkan ketika kita bekerja apalagi sekarang apa-apa serba Bahasa Inggris.
- Researcher: Bantuan seperti apa yang bapak berikan jika siswa sulit memahami istilah akuntansi dalam bahasa Inggris?
- Bapak AT: kalau ini selain yang tadi bapak minta temannya untuk menjelaskan Kembali atau bapak secara langsung membenarkan , biasanya bapak akan menyuruh anak untuk melihat Kembali soal-soal UD. Buana karena disitu terdapat beberapa akun-akun dan jurnal yang sudah ada arti Bahasa Indonesianya . nah jadi kalau anak yang lupa atau sulit memahami akan bapak suruh buka catatannya Kembali.
- Researcher: oke, selanjutnya pak, bagaimana cara bapak untuk mendorong siswa merefleksikan pemahaman mereka tentang istilah-istilah tersebut?
- Bapak AT: biasanya ketika pembelajaran berlangsung ya bapak akan melihat anak itu sudah paham atau belum dengan menanyakan Kembali ketika praktek dan juga ketika presentasi itu kan akan terlihat bagaimana pemahamannya bagaimana cara mereka menjawab pertanyaan-pertanyaan dari teman yang lain.
- Researcher: bagaimana bapak memperkenalkan standar akuntansi internasional kepada anak?
- Bapak AT: jadi sebelum belajar, pertemuan di awal biasanya kita jelaskan ini. Apalagi pada kelas 11 yang akan magang pasti kita jelaskan. Nah ini SAK-nya standar akuntansi keuangan gitu kan. Standar keuangan misalnya kayak metode aja lah. Metode yang digunakan di akuntansi itu ada 2 metode. Ada accrual basis, ada cash basis. Nah nanti kita tanya nih, tau gak cash basis? Kita pancing-pancing dulu kan. Anak itu akan mengulisk dulu tuh , pak cash itu kan tunai, basis itu kan ini, gitu. Nah terus kita kasih tau bahwa, sesuai dengan SAK-nya standar akuntansi keuangan bahwa kita itu diwajibkan lebih dominan metode misalnya accrual basis. Kenapa? Karena ada 2, baik transaksinya tunai maupun kredit itu langsung di catat. Nah jadi di awal pertemuan kami pasti perkenalkan.
- Researcher: Kalau untuk menjelaskan perbandingan antara praktik akuntansi Indonesia dengan International nya bagaimana tuh pak cara bapak?
- Bapak AT: Ada ,seperti aplikasi MYOB (May your business) untuk pembelajaran computer akuntansi, itu kami pakai MYOB. Nah ada perbedaannya dari segi tampilannya di laporan keuangan itu agak berbeda

antar yang Indonesia dan yang International. Tidak hanya tampilan ya tapi istilah-istilahnya juga berbeda seperti statement of financial position dengan Neraca. Kalau kami pakai MYOB karna kan bersifat International tuh. Kami akan jelaskan ke anak apa saja perbedaannya, supaya apa? Agar anak ini tau perbedaannya, persepsinya gitu.

- Researcher: bagaimana cara bapak menjelaskan bahwa memahami istilah akuntansi sangat penting untuk dunia kerja secara global?
- Bapak AT: seperti yang sudah saya bilang tadi, pasti kami akan kasih tau kenapa akun-akun itu bentuk dalam Bahasa Inggris. Karena kedepannya nanti kalau kerja pasti di pakai, Bahasa Inggris dan computer itu karna baik dalam manual, pembukuan manual ataupun dalam aplikasi pasti menggunakan akun-akun dalam bahasa Inggris.

2. Teacher 2 Ibu Jusrani

- Researcher: Assalamualaikum warahmatullahi wabarakatuh
- Ibu JR: Waalaikumsalam Warahmatullahi wabarakatuh
- Researcher: sebelumnya bu, ester mau cross check dulu nih, apakah di SMKN 7 ini belum ada pembelajaran yang memang mengajarkan tentang ESP dalam akuntansi, pembelajaran yang mengajarkan istilah-istilah akuntansi dalam bahasa Inggris gitu bu.
- Ibu JR: Memang belum ada ester
- Researcher: oww memang belum ada ya bu. Jadi istilah-istilah Bahasa Inggris dalam akuntansi itu di ajarkan selama pembelajaran.
- Researcher: bagaimana cara ibu menjelaskan istilah akuntansi dalam Bahasa Inggris supaya siswa memahami istilah dan konsep akuntansinya? Kan di akuntansi itu ada equity, liability nahh bagaimana cara ibu membuat anak itu paham maknanya dan sesuai dengan konsep akuntansi?
- Ibu JR: Biasanya setiap istilah seperti asset, ibu jelaskan dulu asset itu apa dalam Bahasa Indonesianya terus dalam Bahasa Inggrisnya. Misalnya kaya asset itu harta terus liability itu Adalah kewajiban jadi dijelaskan dulu makna nama-nama akunnya.
- Researcher: biasanya apa sih yang ibu lakukan untuk membantu siswa menggunakan istilah akuntansi dalam Bahasa Inggris dengan benar gitu?
- Ibu JR: biasanya yang ibu lakukan itu ketika pembelajaran ibu sering ngulang penyebutan istilahnya dan kadang juga minta siswa nulis atau buat catatan dalam akun-akun Bahasa Inggris jadi anak tu paham sekaligus ingat gitu equity itu apa pas ngerjakan soal juga langsung pake akun-akun Bahasa Inggris.
- Researcher: oww iyaa jadi anak langsung terbiasa ya bu. Nahh supaya anak itu paham istilahnya dan juga paham konsepnya ada gak cara pembelajaran ibu?
- Ibu JR: jadi selama KBM-nya, misalnya pada saat ibu minta anak membuat jurnalnya kan nah ibu itu sambil nanyakan juga cash in bank itu maksudnya apa, jadi anak tu bakal paham seiring pembelajaran, seiring mereka membuat jurnal gitu.
- Researcher: bagaimana cara ibu mengenalkan istilah akuntansi dalam Bahasa Inggris saat menjelaskan proses akuntansi di kelas?
- Ibu JR: biasanya selain yang tadi, ibu jelasin dan tanya-tanya selama pembelajaran nah ibu juga bakal kasih materi kea nak terlebih dahulu

sebagai pengantar jadi anak akan mencatat dahulu baru nanti ibu akan jelaskan tuh. Jadi anak itu akan mengenal dari catatn terlebih dahulu barulah ibu akan jelaskan dan di ulas nah pas jelaskan itu ibu juga sering tanya dulu ke anak piutang dalam Bahasa Inggris apa gitu.

- Researcher: kalau untuk bahan ajar atau media pendukung ibu untuk mengajar itu apa aja sih buk?
- Ibu JR: media yang ibu gunakan itu biasanya ibu pakai infocus, terus ada juga ibu gunakan ppt, sama soal-soal yang sama dengan pak anton itu biasanya kami gunakan soal-soal tahun lalu untuk Latihan anak , kalau modul itu ibu pakai untuk referensi lain, jadi untuk mencatat biasanya ibu sumbernya dari modul.
- Researcher: bagaimana ibu memastikan siswa menggunakan istilah tersebut dengan benar saat praktik buk?
- Ibu JR: biasanya ibu koreksi langsung. Misanya pas ngerjakan soal tu kami kerjakan bareng-bareng jadi meminimalisir kesalahan pada saat praktik, karena kan ibu praktik keuangan secara manual nah jadi anak tu juga memasukan akun-akun dalam Bahasa Inggris secara manual jadi kalau ada yang salah bisa langsung di benarkan.
- Researcher: ibu kalau misalnya ada anak yang kesulitan dalam belajar memahami istilah akuntansi dalam Bahasa Inggris bagaimana cara ibu untuk menanganinya?
- Ibu JR: biasanya ibu lempar dulu keanak yang lain , misalnya kalau ibu tanya interst itu apa nah kalau yang jawab itu macam-macam ada yang ketrtarikan , ada yang bunga ada yng lain juga. Nah ibu biasanya langsung kasih tau jawaban yang benar apa. Tapi kalau ibu nanya ke 1 anak dan dia gak tau biasanya ibu lempar keanak yang lain dulu supaya anak itu sama-sama paham gitu.
- Researcher : bagaimana cara ibu menjelaskan arti istilah-istilah Bahasa Inggris sambil tetap menjelaskan onsep akuntansinya?
- Ibu JR: yaa seperti yang tadi biasanya ibu jelaskan seiring pemebelajaran , dengan menanyakan keanak nama akun-akun tadi dalam Bahasa Indonesianya bru ke Bahasa Inggrisnya.
- Researcher: bagaimana ibu menyesuaikan materi atau penjelasan berdasarkan kemampuan atau pengetahuan awal siswa?
- Ibu JR: biasanya ibu tengok anaknya dulu kalau anaknya sulit belajar dengan metode ee kaya ceramah gitu , kami ada juga hafalan keanak jadi anak itu bakalan menyeter hapalan tiap minggu untuk di ambil nilainya juga. Kalau metode hafalan kurang juga biasanya ibu bakalan kasih TTS keanak karna ada juga anak yang lebih nangkap kalau pakai TTS biasanya TTSnya ngisi kotak-kotaknya dengan Bahasa Inggris gitu.
- Researcher: jika dalam pertugasan itu bagaimana cara ibu membuat tugas Dimana siswa harus menggunakan istilah akuntansi Bahasa Inggris?
- Ibu JR: kalau tugas khususnya gak ada paling ya hafalan itulah dan soal-soal itulah yang ngisi jurnalnya harus pakai akun-akun dalam Bahasa Inggris apalagi di kelas 11 yang akan magang jadi kami mewajibkan pengisiannya menggunakan Bahasa Inggris.
- Researcher: bagaimana cara ibu memberikan kesempatan kepada anak untuk pakai istilah Bahasa Inggris dalam komunikasi di kelas?

- Ibu JR: biasanya kalau presentasi itu ibu akan suruh gunakan akun-akun yang dalam Bahasa Inggris jadi anak bakalan terbiasa dalam penyebutannya.
- Researcher: bagaimana cara ibu menjelaskan istilah akuntansi dalam Bahasa Inggris dalam dunia kerja nantinya?
- Ibu JR: yang pertama ibu akan jelaskan keanak bahwa istilah-istilah ini akan digunakan ketika kalian kerja nantinya. Nah jadi selama praktik itu kami pakai juga soal-soal dari perusahaan-perusahaan jadi anak itu udah tau gambaran yang akan mereka hadapi selama magang atau nanti ketika mereka kerja.
- Researcher: Bagaimana ibu meminta siswa membandingkan beberapa istilah akuntansi dalam Bahasa Inggris?
- Ibu JR: hemmm biasanya anak itu yang sering keliru misalkan hutang dagang dan piutang dagang. Nah anak itu sering salah mengartikan karena dalam Bahasa Indonesianya hamper sama tetapi memiliki makna yang berbeda. Ibu akan suruh anak itu untuk membandingkan antara kedua akun tersebut nah untuk membedakannya biasanya ibu akan tanyakan dalam Bahasa Inggrisnya. Untuk utang dagang kan account payable dan piutang dagang kan account receivable nah anak lebih paham karena dalam Bahasa Inggrisnya berbeda. Ini contohnya
- Researcher: bantuan seperti apa yang ibu berikan kepada siswa yang sulit memahami istilah dalam Bahasa Inggris?
- Ibu JR: yaa kadang kalau anak itu lupa atau sulit memahami ibu akan lempar kea nak yang lain dulu supaya saling memberikan pemahaman. Tapi setelah itu ibu akan menjelaskan lagi apa yang anak itu belum pahami.
- Researcher: bagaimana cara ibu untuk merefleksikan Kembali pemahaman anak tentang istilah akuntansi dalam bahas ainggris?
- Ibu JR: ini biasanya ibu akan minta anak jelaskan dengan kata-kata mereka sendiri ,secara pribadi gitu untuk mengukur pemahaman anak, karna kami ini akan sering menanyakan keanak pada saat praktik.
- Researcher: bagaimana ibu mengenalkan standar akuntansi international kepada siswa?
- Ibu JR: kalau bagian ini kami pasti mengenalkan apalagi kalau sekarang itu sudah ada yang beda kan yang terbaru ini di bagian istilahnya itu ada yang berbeda. Apalgi anak-anak yang akan magang dan juga yang akan UKK nah ini takutnya jika tidak dikenalkan dia akan bingung nantinya pada saat di lapangan.nah ibu mengenalkannya yaa dengan di beri penjelasan bahwa strander akuntansi internasional ini menggunakan istilah dalam Bahasa Inggris, makanya kami pakai soal-soal yang terbaru pada saat praktik
- Researcher: bagaimana cara ibu menjelaskan perbandingan antara praktik akuntansi Indonesia dan internasionalnya?
- Ibu JR: yoo itu tadi ibu saat menjelaskan standar akuntansi international ibu kasih tau juga perbandingannya dengan yang di nasional. Biasanya kan pada istilahnya, penyajian jurnalnya juga itu berbeda apalagi pada neracanya kalau yang PSAK itukan mewajibkan penyajian asset lancer dan tidak lancer tapi kalau IFRS itu cmn dari liikuiditasnya saja.

- Researcher: bagaimana cara ibu menjelaskan ke anak bahwa pentingnya memahami istilah akuntansi dalam Bahasa Inggris untuk dunia kerja secara global?
- Ibu JR: biasanya ibu bakalan kasih tau kalau ini istilah-istilah ini akan muncul nanti ketika kalian magang ataupun kerja. Apalagi jika kerja di perkantoran yang pastinya menggunakan istilah-istilah Bahasa Inggris. Makanya ibu itu selalu wanti-wanti anak itu untuk menghafal akun-akun itu dalam Bahasa Inggris.

DOCUMENTATION

Observation 1 Teacher AT



Observation 1 Teacher JR



Observation 2 Teacher AT



Observation 2 Teacher JR



Observation 3 Teacher AT



Observation 3 Teacher JR



Observation 4 Teacher AT

Observation 4 Teacher JR



Observation 5 Teacher AT



Observation 5 Teacher JR

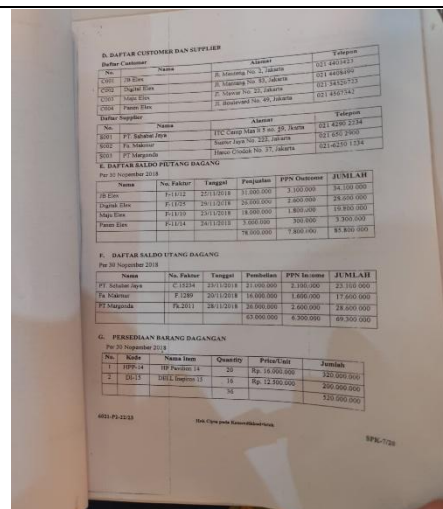
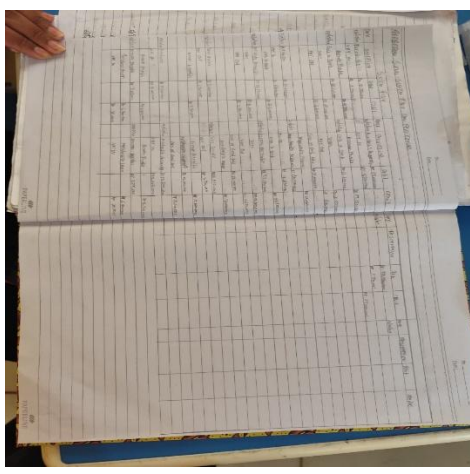
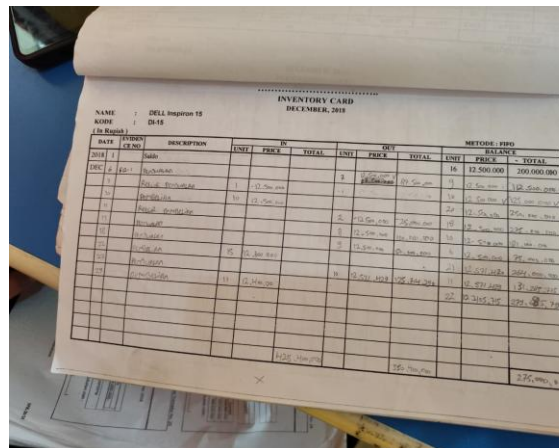
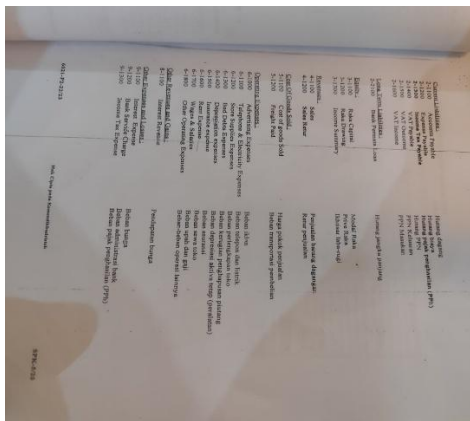
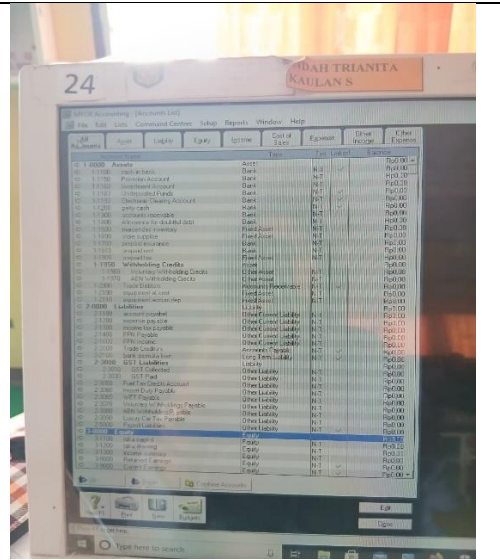
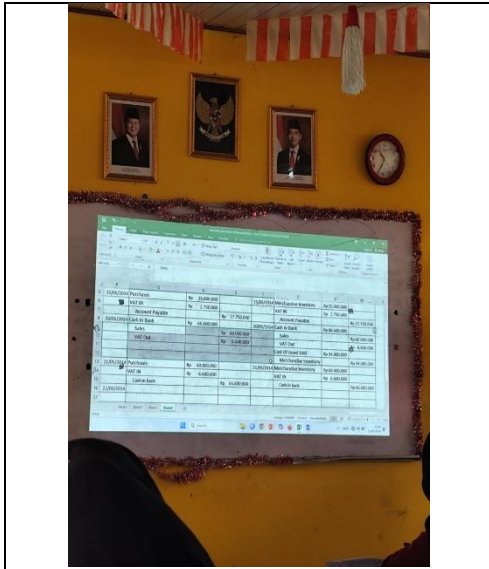


Interview Teacher AT



Interview Teacher JR





AUTOBIOGRAPHY



The author's name is Ester Rindi Prastika, born and raised in Rejang Lebong, Bengkulu, Indonesia. The author began the educational journey at SDN 11 Rejang Lebong, completing elementary school education from 2010 to 2016. The author then continued to SMPN 13 Rejang Lebong for junior high school education from 2016 to 2019, where the author began to discover a passion for the English language. Afterwards, the author pursued senior high school education at SMKN 07 Rejang Lebong from 2019 to 2022, developing both academic knowledge and personal character. At present, the author is continuing studies in the English Study Program at IAIN Curup, which began in 2022, with a strong commitment to deepening understanding of linguistics, literature, and English communication.

In addition to academic pursuits, the author has also gained valuable professional experience that has shaped personal growth as an individual. From 2020 to 2021, the author completed an internship at BRI Pasar Atas, where the author was introduced to the world of banking and financial services. This experience taught the author the importance of professionalism, discipline, and effective communication in a workplace setting. Following the internship, from September to October 2021, the author was actively involved in archive filing at BRI Pasar Atas, where the author was responsible for organizing and managing important financial documents. Through these experiences, the author has grown into a dedicated and motivated individual who is eager to contribute meaningfully to the academic and professional world.

