

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

**THESIS**



**BY:**

**MUTIA JASMINE WAHYUNI**

**2010013121008**

**ENGLISH DEPARTMENT  
THE FACULTY OF TEACHER TRAINING AND EDUCATION  
UNIVERSITAS BUNG HATTA**

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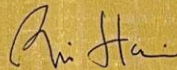
**UNIVERSITAS BUNG HATTA**

**HALAMAN PERSETUJUAN SKRIPSI**

Nama : Mutia Jasmine Wahyuni  
NPM : 2010013121008  
Program Studi : Pendidikan Bahasa Inggris  
Jurusan : Pendidikan Bahasa Inggris  
Fakultas : Keguruan dan Ilmu Pendidikan  
Judul Skripsi : An Analysis of the Third-Year Accounting Students' Ability to Answer TOEFL Reading Comprehension Questions at Universitas Bung Hatta

Padang, 09 Agustus 2024

Pembimbing



**Fitrina Harmaini, S.S., MA**

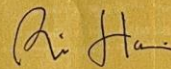
Diketahui oleh:

Dekan Fakultas Keguruan dan  
Ilmu Pendidikan



**Morelent, M. Hum**

Ketua Program Studi  
Pendidikan Bahasa Inggris



**Fitrina Harmaini, S.S., M.A**



**HALAMAN PENGESAHAN LULUS UJIAN SKRIPSI**

**Nama** : Mutia Jasmine Wahyuni  
**NPM** : 2010013121008  
**Program Studi** : Pendidikan Bahasa Inggris  
**Jurusan** : Pendidikan Bahasa Inggris  
**Fakultas** : Keguruan dan Ilmu Pendidikan  
**Judul** : An Analysis of the Third-Year Accounting Students'  
Ability to Answer TOEFL Reading Comprehension  
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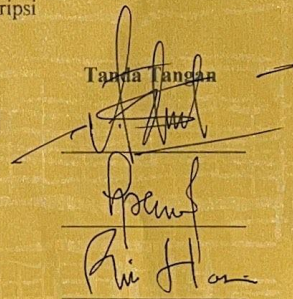
Dinyatakan **LULUS** setelah dipertahankan didepan Tim Penguji Skripsi  
Program Studi Pendidikan Bahasa Inggris Jurusan Pendidikan Bahasa Inggris  
Fakultas Keguruan dan Ilmu Pendidikan Universitas Bung Hatta pada hari Jumat,  
09 Agustus 2024.

Tim Penguji Skripsi

**NAMA**

1. Drs. Adzani Prima Septy, M.Pd, Ph.D
2. Lailatul Husna, S. Pd., M. Pd
3. Fitriana Harmaini, S.S., MA

Tanda Tangan



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The Researcher

## ABSTRACT

*Wahyuni, Mutia Jasmine (2024) : An Analysis of the Third-Year Accounting Students' Ability to Answer TOEFL Reading Comprehension Questions at Bung Hatta University*

Advisor : Fitriana Harmaini, S.S., M.A

The purpose of this research was to describe the third-year accounting students' ability to answer TOEFL reading comprehension questions at Bung Hatta University. The design of this research was the descriptive research. The researcher took 26 of the third-year accounting students as samples by using a cluster random sampling technique. Instrument for collecting the data in this research was reading comprehension of TOEFL Like-Test. To make the test reliable, the researcher used split-half technique. The reliability index of the test was 0.88 (very high correlation). It means that the test was reliable. Then, the test was valid in terms of content because it had covered all materials that students had learnt.

Generally, the result showed that the third-year accounting students had good ability to answer TOEFL reading comprehension questions. It was proved that 0 (0%) student had very good ability, 12 (46.15%) students had good ability, 5 (19.23%) students had moderate ability, and 9 (34.62%) students had low ability to answer TOEFL reading comprehension questions. Specifically, 18 (69.23%) students had very good ability, 0 (0%) student had good ability, 3 (11.54%) students had moderate ability, and 5 (19.23%) students had low ability to answer main idea questions. For detail questions, 0 (0%) students had very good ability, 2 (7.69%) student had good ability, 13 (50%) students had moderate ability, and 11 (42.31%) students had low ability. For reference questions, 8 (30.77%) students had very good ability, 0 (0%) student had good ability, 9 (34.62%) students had moderate ability, and 9 (34.62%) had low ability. For vocabulary questions, 8 (30.77%) students had very good ability, 7 (26.92%) had good ability, 2 (7.69%) students had moderate ability, and 9 (34.62%) had low ability. Last, for inference questions, 0 (0%) students had very good ability, 2 (7.69%) students had good ability, 2 (7.69%) students had moderate ability, and 22 (84.62%) students had low ability.

In conclusion, the third-year accounting students' overall ability to answer TOEFL reading comprehension questions was good, with notable performance differences across question types. Students excelled in main idea questions but struggled with vocabulary and inference questions. It is recommended that lecturers give more exercise to students in two types of questions that students had low ability in. Students should maintain their ability by continuing to practice answering TOEFL questions since they will soon take the real TOEFL test. Future researchers are recommend to investigate the causes of students' difficulties in TOEFL reading comprehension and develop targeted strategies to address these issues.

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# **CHAPTER I**

## **INTRODUCTION**

This chapter presents the background of the problem, the identification of the problem, the limitation of the problem, the formulation of the problem, the research questions, the purposes of the research, the significance of the research, and the definition of key terms.

### **1.1 The Background of the Problem**

Language has an important role in our lives. People worldwide use language every day to communicate with others. By language, someone could interact and socialize with others. In this technological era, we realize that it is essential for people to master foreign languages. English is an International language and it will be a reason why the learners worldwide should be able to use English. English is commonly used around the world and studied as a foreign/second language in several countries. In today's global world, the importance of English cannot be ignored or disregarded because English is the most widely spoken universal language. With the help of emerging technology, English has been playing the main part in several sectors including medicine, engineering, education, etc. English is an essential language for achieving a variety of professional and personal purposes (Nishanthi, 2018).

In learning English as a foreign language, there are four English skills that must be mastered; listening, speaking, reading, and writing. One of the essential parts of English skill is reading. Reading is a fundamental skill that plays a crucial role in academic success. The ability to determine meaning from texts and apply

the right interpretation is known as reading. Reading allows us to interact with texts by coordinating our eye movements, cognitive functions, and comprehension (Naniwarsih & Andriani, 2018). Learners need to develop strong reading skills to process and understand written texts effectively. Effective reading skills help learners gather key information, identify main ideas, and understand idea relationships. Reading also develops critical thinking and analytical skills, essential for higher education and workplace success. Reading is essential for language proficiency as well, it exposes learners to diverse vocabulary, sentence structures, and grammar, enhancing their language skills. This is especially crucial for non-native English speakers that learning English as a second language. Reading plays a significant role in influencing students performance and it is an effective tool for obtaining specific information through reading comprehension.

Reading comprehension involves a cognitive process to compare individual words and determine the meanings, such as sentences, clauses, and paragraphs in reading activities (Naniwarsih & Andriani, 2018). To be able to interpret and absorb information from reading the material, students should have a good understanding ability. Comprehension means understanding. Reading without understanding or comprehending is empty. Students of this generation must be able to think creatively and critically. Students must be able to analyse and evaluate information in order to become critical thinkers. The comprehension of students in reading text needs creative skills as the student able to construct new meanings in literacy point and comprehend the structure of text creatively and critically (Pradana & Hartoyo, 2023).



One of the instruments used to measure English reading comprehension skills for students is TOEFL. Test of English as a Foreign Language, or TOEFL, is one of the standardized tests for foreign language learners used to measure students' English proficiency. TOEFL is introduced by the National Council on the Testing English as a Foreign Language in 1963. Test of English as a Foreign Language (TOEFL) is a test that is already internationally recognized. The multiple-choice questions on the standardized test are of various types, given to a large number of individuals at the same time, assessed by a computer, and timed (Wathoni et al., 2022). TOEFL has three types of tests. They are Paper-Based Test (PBT), Computer-Based Test (CBT), and Internet-Based Test (IBT). This test evaluates the academic ability of an individual in using and understanding the standard of American English at a university level (Mufidah, 2014). Furthermore, the ability of test-takers presented by score, the score range 310-420 for elementary level, 420-480 for lower-middle level (low intermediate), 480-520 for upper intermediate level, and 525-677 for advanced (Sharpee, 2007).

Paper-Based TOEFL is divided into three test sections: Listening Comprehension, Structure & Written Expression, Reading Comprehension. The Listening Comprehension test aims to assess participants' ability to comprehend spoken English used in academic situations. This session consists of 50 questions to be completed within 40 minutes. The Structure & Written Expression test is designed to assesses participants' ability to identify errors in grammar usage. There are 40 Structure and Written Expression questions to be completed within 25 minutes. The Reading Comprehension test is used to assess participants'

understanding of various academic readings. There are 50 questions in this section, and participants have 55 minutes to complete them.

The importance of TOEFL is frequently used to assess a person's English proficiency. Test of English as a Foreign Language (TOEFL) serves as a crucial indicator of the English proficiency of individuals who are not native speakers. It is used all over the world to evaluate applicants' English language proficiency for admission to institutions and universities where English is the major language of instruction. For university students from non-English speaking countries desiring to pursue studies at institutions where English is the language of instruction, TOEFL is deemed essential. Moreover, Bhakti and Marwanto (2014), state that another crucial aspect of TOEFL lies in its application as a requirement for job admission in both government institutions and private companies. According to Iswati (2021), some companies are looking for employees with advanced TOEFL skills. TOEFL is considered a job requirement to evaluate the English language proficiency of prospective employees since English is deemed one of the fundamental skills that workers should possess. Additionally, TOEFL can serve as an admission, to apply scholarships and graduation requirements for university students.

Many educational institutions in Indonesia include TOEFL Like-Test or a TOEFL equivalent test, or a TOEFL prediction, such as by the center of language studies or by the language laboratory within the university. This kind of TOEFL is locally administered by the university, and only used for internal usage in order to examine the students' English proficiency as a requirement for entering or completing a graduate program. According to Alek et al., (2019), at Syarif

Hidayatullah State Islamic University, TOEFL Like-Test is one of the graduation requirements. The university has set a minimum score of 500 for English major students, while non-English majors are required to achieve a minimum score of 450. The required minimum TOEFL score range for students at University of Sriwijaya is 375 to 500. In this section there are 450 for medical students. The University of Airlangga has implemented a requirement stating that students undergoing a thesis examination must achieve a minimum TOEFL score of 425. From this information, it can be inferred that TOEFL is widely accepted worldwide. Therefore, colleges and universities in Indonesia also take a decision to place TOEFL as an indicator of people who are able to use and understand English and for graduate.

One of Bung Hatta University's policies and regulations to graduate, students must pass the English Test well, not only students majoring in English but all non-English students are required to take the test. In that case, Bung Hatta University requires TOEFL Like-Test to measure students' proficiency in English and as the requirements to finish their study. This is supported by the Rector's Circular Number: 2451/UM-1/KP/III-2022 which stated that all Bung Hatta University students must have an English Proficiency Score in fulfilling the Bung Hatta University Academic Graduation completeness process and the students need to have TOEFL like score at least 425.

To support this research, the researcher conducted a brief interview with non-English major students who had taken TOEFL. The first student the researcher interviewed on February 20, 2024 from the accounting department said that TOEFL was difficult for her. Her limited vocabulary and difficult vocabulary in the text

make her has problems in doing the reading comprehension session on TOEFL. The second student that researcher interviewed on March 18, 2024 said that even though she had completed TOEFL preparation subject she still felt difficulty when answering TOEFL questions, especially in the reading comprehension section because of the length of the text given and the time limitations. She was also not familiar with the words given, which made it difficult for her to understand and answer the questions. The researcher also conducted a brief interview with one of the lecturers who taught TOEFL preparation course Fitriana Harmaini, S.S, MA on March 21, 2024 she said that students' ability to answer TOEFL questions, especially reading comprehension sessions, is still low for non-English major students. They have not really mastered the strategy in answering each different question, especially the text used in reading questions is a scientific text which also makes it difficult for students to master the vocabulary. Limited time is also one of the reasons for the difficulty of reading comprehension sessions for students.

Based on the regulation that TOEFL is used as a graduation requirement in many universities in Indonesia, unfortunately the researcher found the news articles that proves that there are still many college students who get TOEFL scores below the standard. According to the Head of Academic Affairs and Educational Data Management at Institut Teknologi Sepuluh Nopember, 1659 students were registered to be the 111th ITS graduates in 2015. However, there were only 1560 students who successfully passed the judicium at both the Faculty and Institute levels. The rest of them failed in the judicium. One of the causes is the TOEFL score which is still below the standard (Dadang, 2015). According to Sesriyani (2019), in

her research titled Difficulties Faced by Economics Education Students in Solving the Reading Section on TOEFL, said the reading section is a difficult session for test takers to master. As for the difficulties of doing TOEFL felt by students in her research are students lack adequate English vocabulary, having difficulty in identifying the main idea in the reading text, and have difficulty in finding information in the reading.

Another previous research related to the difficulties in TOEFL reading comprehension by Putri (2020) who analyzed the difficulties faced by the third-year students of the English Department at Bung Hatta University in reading comprehension section of TOEFL. Her findings showed that the percentage of the students who got score in elementary level was 48.4%. The advanced level, on the other hand, was only 2.2%. These data proved that the students' reading comprehension level were still low. Additionally, her findings also represented that the most challenging part for TOEFL test takers is reading comprehension section. This proves that Related to the level of TOEFL scores of Bung University students, the students' scores are still at the elementary level. Based on the discussion above, the researcher was interested in conducting research entitled An Analysis of the Third-year Accounting Students' Ability to Answer TOEFL Reading Comprehension Questions at Universitas Bung Hatta.

## **1.2 The Identification of the Problem**

The three sections of the paper-based TOEFL include listening comprehension, structure and written expression, reading comprehension. In each section of TOEFL test has its own problem. TOEFL always starts with Listening



Comprehension consisting of Part A, B, and C. This section tests how much students can listen to conversations and monologues in English. There are consist of short conversations, long conversations, and speeches. According to Fitria (2021), Listening difficulties include understanding vocabulary, grammar, context, accent or pronunciation, and interesting skill conclusions. Some other things that often become problems when facing TOEFL listening test include not understanding the topic, foreign words, nervousness, being unfamiliar with diction and grammar, repetitions and pauses, and lack of understanding of English accents.

Structure and written expression is the second section of TOEFL that focuses on written English. This segment consists of two parts (A): Structure and (B): Written expression. Akmal et al., (2020), said that TOEFL structure and written expression section still presents numerous challenges for students, including recognizing verbs, determining the proper word order for subjects and verbs in noun clauses, and recognizing words with function and derivation.

The last section in the paper-based TOEFL is reading comprehension. There are 50 questions in this section. students are required to read an essay and answer questions related to the information they have read, usually one essay contains three to four paragraphs full of information. The score of the reading comprehension section in TOEFL will influence the final score of TOEFL, this means that having a good understanding of the reading skills tested in the reading section of TOEFL is very necessary to achieve a good TOEFL score. However, reading is one of student's problems in the test.

According to Samad et al., (2017), the biggest problem of students in reading comprehension is the lack of knowledge in reading aspects. There are five aspect of reading comprehension questions in TOEFL, first is the questions about the main idea of the passages, second is detail questions, third is reference questions, fourth is vocabulary questions, and the last is inference questions (Rogers, 2011).

In this case, reading comprehension is the only area on which the research focuses. When the students do the reading comprehension test, they have levels of thinking to answer all of the questions; remember, understand, apply, analyze, evaluate and create (Anderson & Krathwohl, 2001).

The level of thinking or "thinking level" is closely related to the ability to answer questions. The higher one's level of thinking, the better one's ability to answer questions. In TOEFL Reading Comprehension section there are 50 questions, and participants just have 55 minutes to complete them. The researcher tried to describe the total time obtained in answering one question item, it was found that one question item only had 55 seconds to answer it. In such a short time, students must accommodate all of those levels of thinking to answer one question well.

Based on the interviews that have been conducted by the researcher, the researcher can conclude that it is difficult for students, especially non-English students at Bung Hatta University, to answer all types of aspects of reading questions with various skills well in a short time especially all questions in the reading session require participants to understand several texts with different topics.

### **1.3 The Limitation of the Problem**

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

Considering the short research time of only three months, the researcher only focused on one department, namely the accounting department, specifically third-year accounting students. The selection of third-year accounting students at Bung Hatta University as the sample for this study was motivated by the accessibility of data and respondents within this department, which facilitated efficient data collection and ensured reliable participation. In addition, concentrating on one department helped to manage the research resources more effectively, including time and cost, which would have been much higher if the research involved multiple departments. This targeted approach allowed for a more focused analysis of the students' English language skills, particularly concerning TOEFL reading comprehension skills.

### **1.4 The Formulation of the Problem**

Based on the limitation of the problem above, the researcher formulated the problem of the research as; "How is the third-year accounting students' ability to answer TOEFL reading comprehension question at Universitas Bung Hatta?".

## **1.5 The Research Question**

By using the formulation of the problem above, the researcher proposed some research questions to be answered as follows:

1. How is the third-year accounting students' ability to answer main idea question in the reading comprehension section of TOEFL?
2. How is the third-year accounting students' ability to answer detail question in the reading comprehension section of TOEFL?
3. How is the third-year accounting students' ability to answer reference question in the reading comprehension section of TOEFL?
4. How is the third-year accounting students' ability to answer vocabulary question in the reading comprehension section of TOEFL?
5. How is the third-year accounting students' ability to answer inference question in the reading comprehension section of TOEFL?

## **1.6 The Purposes of the Research**

The main objective of this study is to describe the third -year accounting students' ability to answer TOEFL reading comprehension question at Universitas Bung Hatta. In particular, the following are the goals of this study:

1. To find out the third-year accounting students' ability to answer main idea question in the reading comprehension section of TOEFL.
2. To find out the third-year accounting students' ability to answer detail question in the reading comprehension section of TOEFL.
3. To find out the third-year accounting students' ability to answer reference question in the reading comprehension section of TOEFL.

4. To find out the third-year accounting students' ability to answer vocabulary question in the reading comprehension section of TOEFL.
5. To find out the third-year accounting students' ability to answer inference question in the reading comprehension section of TOEFL.

### **1.7 The Significance of the Research**

In this research, the researcher hopes it gives useful information to the lecturer, students, and future researchers. For the lecturer, they will get information about the student's ability to answer TOEFL reading comprehension questions. For the students, they know their ability to answer TOEFL reading comprehension questions, so they can improve their motivation and knowledge to study reading. This study can also be a reference and input for the next research.

### **1.8 The Definition of the Key Terms**

To avoid misunderstanding of the key terms use in this research, the researcher defines them as follows:

1. The term TOEFL refers to a standardized test for foreign language learners aimed to measure students' comprehension skills.
2. TOEFL Like-Test is a test that uses TOEFL questions that have been used before to provide an overview of the participant's TOEFL score.
3. Ability is the student's competence to answer TOEFL reading comprehension questions.
4. Reading comprehension is a skill in English tested in TOEFL.
5. Main idea question is a question about idea of the passage from the text of reading comprehension question in TOEFL.



6. Detail question is a question asks about certain information in the text of the reading comprehension question in TOEFL.
7. Reference question is a question about identifying what a highlighted word refers to in TOEFL reading comprehension question.
8. Vocabulary question is a question to identify the meanings of words or phrases as they were used within the reading passage in TOEFL reading comprehension question.
9. Inference question is a question to make logical assumptions and connections by using the information in the passage to come up with a new conclusion in TOEFL reading comprehension question.