



**THE EFFECTS OF TIKTOK VIDEOS IN FLIPPED  
LEARNING ON VOCABULARY ACHIEVEMENT AND  
LEARNING ENGAGEMENT**

*Composed to fulfill one of the requirements for obtaining a Bachelor's Degree in  
the English Education Study program.*

**THESIS**

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2026**

## DEDICATION

This thesis is honorably dedicated to:

1. My beloved father, the late Saimin and my mother, Muntamah for their endless love, support, and sacrifices.
2. My beloved brothers, Yoyok Riyanto, Deni Irawan, and my sister, Sriagustatik, for their constant support and care.
3. All of my beloved nephew, nieces. and sibling-in-law whose names I cannot mention here.
4. All of the lecturers who have guided and provided me with knowledge.
5. All of my friends who have helped and supported me in completing this thesis.



**MOTTO**

“We need technology in every classroom and in every student and teacher’s hand,  
because it is the pen and paper of our time.”

**(David Warlick)**



**STATEMENT OF THESIS AUTHENTICITY**

I certify that this thesis is an original and authentic piece of work by myself. All materials incorporated from secondary sources have been fully acknowledged and referenced.

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**THE EFFECTS OF TIKTOK VIDEO IN FLIPPED LEARNING ON  
VOCABULARY ACHIEVEMENT AND LEARNING ENGAGEMENT**

**THESIS**

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## SUMMARY

**The Effects of TikTok Video in Flipped Learning on Vocabulary Achievement and Learning Engagement;** Louise Valentyna, 220210401050;2026; 42 pages. English Education Study Program; Language and Arts Education Department, Faculty of Education, Jember University.

Vocabulary mastery is an important aspect in English learning, especially for vocational high school students who need English to support their future career preparation. However, many students still face difficulties in learning vocabulary, such as understanding word meanings, pronunciation, spelling, and using appropriate words in context. In vocational education, these difficulties need to be addressed because students are expected to master English vocabulary related to their field of study. Therefore, the use of interesting and structured learning media is needed to support students' vocabulary learning.

TikTok has become one of the popular social media platforms among students. Its short, visual, and accessible videos can support vocabulary learning because students are able to watch and review the materials at their own pace. However, the use of TikTok in learning needs a clear instructional structure so that students do not only watch videos passively or become distracted. For this reason, this study integrated teacher-created TikTok videos with a flipped learning approach. Through this approach, students learned the vocabulary materials before class by watching the videos, while classroom time was used for discussion, vocabulary practice, worksheet activities, and sentence-making tasks.

This study aimed to investigate whether teacher-created TikTok videos used in a flipped learning approach had a significant effect on vocational high school students' vocabulary achievement and learning engagement. This research employed a quasi-experimental design involving two intact classes of eleventh-grade Accounting students at a vocational high school in Jember, East Java. One class was assigned as the experimental group, which learned through teacher-created TikTok videos in flipped learning, while the other class was assigned as the control group, which learned through conventional teaching. The data were

collected through vocabulary pre-test and post-test, as well as learning engagement pre-questionnaire and post-questionnaire.

The data were analyzed using SPSS. The analysis included normality test using Shapiro-Wilk, homogeneity test using Levene's test, paired sample t-test, independent sample t-test, Wilcoxon test, and Mann-Whitney U test. The results showed that the experimental group experienced a significant effects in vocabulary achievement, with the mean score increasing from 25.24 in the pre-test to 33.29 in the post-test. Meanwhile, the control group slightly decreased from 23.17 to 22.17. The post-test result showed a significant difference between the experimental and control groups, with  $p = 0.000$ . The gain score also showed that the experimental group had a higher scores than the control group.

The results of the learning engagement questionnaire also showed that the experimental group experienced a significant increase after the treatment. The students became more involved in the learning process through preparation before class, note-taking, discussion, collaboration, feedback, and task completion. The post-questionnaire result showed a significant difference between the experimental and control groups, with  $p = 0.000$ . These findings indicate that teacher-created TikTok videos integrated with flipped learning had a significant positive effect on both students' vocabulary achievement and learning engagement.

Based on the findings, it could be concluded that teacher-created TikTok videos in flipped learning could be an effective strategy to had a significant effect on vocabulary achievement and learning engagement in vocational high school. The difference was supported by pre-class video exposure, repeated review, collaborative discussion, and active vocabulary practice during classroom activities. Therefore, English teachers are suggested to use teacher-created videos with clear instructions, worksheets, and short quizzes to support students' preparation and participation. Students are also expected to complete pre-class activities consistently. Future researchers may conduct studies with longer treatment duration, larger samples, or different language skills to obtain broader findings.

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## CHAPTER I. INTRODUCTION

This chapter presents the research background, the research question, the research objective, and the research contributions. They are presented in the following sections.

### 1.1 Research Background

To fulfil globalization demands, vocational programs must equip graduates with both industry-specific expertise and proficiency in English. This creates big challenge for both teacher and students since limited vocabulary knowledge is a significant barrier to language acquisition (Rosyada & Apoko, 2023). One of the main challenges in vocabulary learning is students' difficulty in spelling, pronunciation, and selecting appropriate words for communication, which often leads to reluctance in expanding their vocabulary (Hartiningsih, 2022). These challenges still persist among vocational high school students who need English proficiency for their future careers, as reported in previous studies.

A study during learning activities at SMKN 8 Bulukumba determined that students had difficulty with English vocabulary. Specifically, when the teacher asked for examples of words expressing praise, many students were unable to provide a response (Maulana et al., 2023). This highlights the need for enhancing students' vocabulary (Apsari et al., 2022). Wahyudi and Jufrizal (2023) emphasised that vocational high school students acquire skills essential for their future careers upon graduation, particularly for those who require English proficiency for their future careers. The ESP learning program requires the integration of language and subject-specific video; however, teachers often lack cooperation, as many language teachers are not subject experts, and content teachers often lack language teaching skills (Sukying et al., 2023).

Social media platforms have transformed the way people interact and consume information. According to Khlaif and Salha (2021) one platform that has gained high popularity among students is TikTok with its unique features and capabilities for vocabulary acquisition. Its short-form video, multimedia elements, challenges

and hashtags, interactive features, customized video recommendations, creativity tools, and global connectivity offer significant benefits in enhancing students' vocabulary learning (Puspita et al., 2024). These videos are easy to access for students, which allows them to review and reinforce their learning at their own pace (Simanungkalit & Katemba, 2023). TikTok's easy accessibility enables students to pause and rewatch video as much as they needed, which supports vocabulary acquisition and overall language learning (Rahmawati & Anwar, 2022).

Furthermore, Usman et al., (2024) and Saputri et al., (2025) highlighted that TikTok short videos would significantly affects students' vocabulary learning. However, the use of TikTok or social media in English lesson is not without problem. Students require clear structure to gain maximum benefit of this media. Without clear structure, it is very likely that social media distracted their learning process. Flipped learning approach can be a good solution since class time can be used for active, and contextual vocabulary practice.

Flipped learning has gained significant popularity over the past decade due to its ability to had a significant effect on students engagement and promote active and collaborative learning by shifting the information delivery aspect of Conventional face-to-face lectures to outside the classroom. This approach is relying on technology, making it particularly suitable for online and blended learning, which became the dominant modes of education during the COVID-19 pandemic (Divjak et al., 2022). Flipped classroom approach allows students to engage with learning materials, such as teacher-provided video given before class, enabling in-class sessions to focus on students-centered activities and interactive learning (Long et al., 2016). The flipped learning approach in ESP also fosters critical thinking by shifting learning from memorization to practical application in real contexts (Karapetian, 2020). While most previous research including Usman et al., (2024) and Yunita et al., (2025) focuses on random video, few have explored the potential of teacher-created videos tailored to classroom needs. The video may better align with curriculum goals and support structured, enjoyable learning.

TikTok's short, interactive videos combined with flipped learning, which promotes self-paced study outside the classroom and active participation during class, hold promise to have a significant effect on both vocabulary achievement and engagement. Student engagement is a key factor in successful learning, encompassing behavioral, emotional, and cognitive dimensions that reflect how students participate, feel, and invest in their learning process. Engaged students are more motivated, take ownership of their learning, and actively collaborate with peers, which leads to better academic outcomes (Fredricks et al., 2004; Dixon, 2010; Imamyartha et al., 2022). In this study, student engagement is examined alongside vocabulary achievement to provide a more comprehensive view of how teacher-created TikTok videos in a flipped learning approach can foster not only language mastery but also active, meaningful involvement in the learning process.

This study focuses on measuring the effects of flipped learning on students' learning outcomes by comparing it with the Conventional method, which remains a teacher-centered approach (Wang, 2022). The use of teacher-created TikTok videos through a flipped learning approach offers a more structured and pedagogically guided alternative, which can potentially provide greater advantages for students learning outcomes. However, current trends have not investigated their combined impact on students learning outcomes and engagement.

## **1.2 Research Questions**

The research questions for this study are as follows:

1. Is there a significant effect of teacher-created TikTok videos used in a flipped learning approach on students' vocabulary achievement in vocational high school?
2. Is there a significant effect of teacher-created TikTok videos used in a flipped learning approach on students' learning engagement in vocational high school?

### 1.3 Research Objectives

The research objectives of this study are to:

1. To determine whether teacher-created TikTok videos used in a flipped learning approach have a significant effect on students' vocabulary achievement in vocational high school.
2. To determine whether teacher-created TikTok videos used in a flipped learning approach have a significant effect on students' learning engagement in vocational high school.

### 1.4 Research Contributions

This study is expected to contribute to teachers, students, and future researchers. For teachers, it provides empirical evidence regarding the significant effect of teacher-created TikTok videos integrated with a flipped learning approach on students' vocabulary achievement and learning engagement. The findings may serve as a reference for English teachers in using TikTok as an educational tool for vocabulary instruction while ensuring alignment with curriculum standards and students' learning needs. For students, this study offers an alternative learning experience that promotes pre-class preparation, repeated exposure to vocabulary materials, and active participation during classroom activities. For future researchers, this study addresses the limited research on teacher-created TikTok videos within a flipped learning approach and may serve as a reference for further investigations in different educational contexts, participant groups, language skills, or research designs.

Moreover, previous studies have demonstrated the effectiveness of TikTok in vocabulary learning (Juwita & Syahputra, 2024; Saputri et al., 2025), most have relied on content created by external creators, which may not always align with curriculum objectives or classroom needs. Therefore, this study highlights the potential of teacher-created TikTok videos as structured and curriculum-aligned instructional materials and provides measurable insights into their significant effect on students' vocabulary achievement and learning engagement.

## CHAPTER II. LITERATURE REVIEW

This chapter discusses flipped learning approach, TikTok videos in language learning, vocabulary learning in vocational high school context, and the integration of TikTok videos with the flipped learning approach.

### 2.1 Flipped Learning Approach: Definition, Concepts and Principles

Flipped learning is a learning approach that reverses the Conventional learning structure by providing learning video commonly through video outside of class, while in-class time is used for active learning, such as problem solving, discussion time, and application. According to (Divjak et al, 2022), the flipped learning allows students to engage with pre-class materials independently and they participate in the deeper cognitive tasks during synchronous sessions. Baig and Yadegaridehkordi, (2023) describe that flipped learning would foster students centered environments by integrating technological tools and enabling personalized learning experiences.

According to Divjak et al (2022) the main characteristics of flipped learning include pre-class exposure to learning video. This approach would supports students in learning at their own pace while encouraging active participation and critical thinking during classroom interactions. From a pedagogical standpoint, flipped learning aligns with Bloom's revised taxonomy, allowing students to complete their lower order cognitive tasks outside the classroom and use class time for higher order thinking processes. During class time, instead of delivering video, teachers need to focus on students-centered activities like problem-solving, discussions, and hands-on exercises, that would enabling students to apply and strengthen their understanding of the learning material (Divjak et al., 2022).

According to study by Baig and Yadegaridehkordi (2023) the key tools for flipped learning, including application such as Camtasia, YouTube, and Screencasts, which enable students to watch video video at their own pace before engaging in interactive classroom activities. Furthermore, Learning Management Systems (LMS) like Moodle and BigBlueButton would help organize and distribute

the learning materials, this allows students to complete assignments and communicate with peers and the teacher. Moreover, collaboration tools including Google Drive, Facebook Group, and Zoom would facilitate real-time communication, group projects, and promote active learning. In addition, some tools such as Clickers and Kahoot! produce immediate feedback, help to track students growth and adjust classroom activities to have a significant effect on engagement and learning outcomes. This flipped learning approach encourages significant students engagement, collaboration environment, and critical thinking , guiding to more dynamic learning environment.

Flipped learning is based on four core principles including flexible environment, learning culture, intentional video, and the role of professional educator. It provides students with access to materials such as videos and tasks before class, allowing them to learn at their own pace. Classroom time is then devoted to interactive and collaborative activities, creating a learner-centered environment. Carefully designed video ensures that students are well-prepared, while teachers act as facilitators and guides. These principles help reduce cognitive load, foster autonomy and motivation, and create a supportive atmosphere for effective learning (Tran et al., 2025).

In conclusion, flipped learning approach shows a transformative approach to Conventional education method by integrating a more student-centered learning environment. This is also relevant to the curriculum in vocational high schools, which emphasizes a students-centered approach that fosters autonomy, critical thinking, and collaborative learning, all of which align with the principles of flipped learning. By shifting video distribution outside the classroom and utilizing class time for active sessions, focus cognitive learning tasks, flipped learning would increase students' engagement, critical thinking skills, and the ability to learn at their own pace. This approach also aligns with Bloom's revised taxonomy, supporting strength cognitive processes and personalized learning experiences (Divjak et al., 2022). The use of technology tools would facilitate the development of independent learning, enabling students to strengthen their understanding of the learning material.

## 2.2 The Benefits of Flipped Learning in Language Learning

In the context of English as Foreign Language (EFL), flipped learning provides multiple advantages. According to Baig and Yadegaridehkordi (2023) explain that the integration of engaging video to have a significant effect on students' motivation, vocabulary acquisition, and overall language proficiency. Furthermore, students would gain more confidence and develop stronger academic skills, as seen in the research that showing significant effects in learning outcomes through flipped learning approach (Paramita et al., 2023).

Flipped learning approach appears as an effective approach in language learning, where students participate in video outside of class through videos or online resources, and then use classroom time for collaborative, interactive and hands-on activities (Yalçin, 2023). This approach resulted in significantly higher students engagement and had a significant effect of students comprehension and retention by enabling students for more active classroom interactions. By using flipped learning approach, teachers would able to foster an environment that students would engage more strength with the learning material (Arslan, 2020).

According to Yalcin (2023) flipped learning approach motivate students autonomy, as students are responsible for accessing the learning video before the class begin (Arslan, 2020). This self-directed learning enabling the students to the best prepare for in-class activity and discussions (Yalcin, 2023). Flipped learning allows students to participate and give out their knowledge with their classmates and teachers in face-to-face situations. It would be turning students into active participants in their own learning process. This shift encourages better responsibility for students' learning outcomes, especially in language acquisition (Alhamami & Khan, 2019).

As noted by Arslan (2020) flipped learning approach would increase language skills and components such as grammar, vocabulary, writing, and speaking by providing students with more opportunities to learn more and practice (Arslan, 2020; Yalcin, 2023). The flipped learning encourages active learning by enabling students to attract with language video outside of class and students would apply it through interactive task in the classroom (Alhamami & Khan, 2019). Yalçin

(2023) adds that flipped learning helps students to watch video videos provided in the class by the course teacher in advance, and then work together in class.

Flipped learning additionally promotes students to take control of their individual learning, which is significant in language learning. Alhamami and Khan (2019) note that flipped learning produces active learners by stimulating students' interaction and collaboration. This would enable students to review and practice language at their own pace, which had a significant effect on their comprehension and students' confidence in using the language. This approach would support a more appealing and practical learning environment for students, especially in language learning.

In conclusion, flipped learning has proven to be a beneficial approach in language learning, boosting students engagement, autonomy, and active participation. By enabling students to engage with the video before class begins and apply their understanding through interactive activities, flipped learning affects language skills and resulted in significantly higher students' understanding (Arslan, 2020; Yalcin, 2023). This approach would boost students' confidence and engagement. The platform that possibly to implemented this approach is TikTok. TikTok is also considered an ideal tool for flipped learning, as its short-form and engaging videos enable students to preview vocabulary and language input before class at their own pace. This flexible access supports pre-class preparation, encourages autonomy, and ensures that classroom time can be used for deeper interaction and practice, aligning with the principles of flipped learning.

### **2.3 TikTok: A Modern Tool for Language Learning**

TikTok platform has become a popular not just for entertainment, but also as a tool for language learning. Its accessible integration and engaging video format, TikTok enables users to create, interact, and share short videos. According to Juwita and Syahputra (2024) TikTok offer students with a unique opportunity to have a significant effect on their vocabulary by revealing them to a extensive range of educational video videos that is both accessible and entertaining. Through the diverse video created by users, students can engage with language in dynamic and

exciting ways. It would help to increasing retention and making the learning process more engaging.

TikTok is a popular social media platform for language learning since it combines audio, visual, and interactive features in short videos. It provides features include videos with native speakers, real-life language use, and pronunciation guides that would help students learn in an interesting and convenient way (Tirtayasa et al., 2024). TikTok has several benefits for language learning, its short and engaging videos retain students focused while helping them practice pronunciation, vocabulary, and other skills. TikTok easy accessibility anytime and anywhere, would develop the learning more flexible and personalized for each students. TikTok's interactive features, including creating, sharing, and on videos, encourage students to participate actively and collaborate, which helps students knowledge of the language (Simanungkalit & Katemba, 2023).

The procedure for integrating TikTok into language learning includes a few steps. Tirtayasa et al. (2024) and Simanungkalit and Katemba (2023) recommend that teachers integrate TikTok into their classroom by selecting related videos or encouraging students to watch videos which related to specific language subjects. Furthermore, students can participate with the videos through several activities, such as creating videos response, commenting, or using new vocabulary in their video videos. This process would enable for flexibility in video or videos selection that fulfill students' preferences and needs. Moreover, the ability to watch again the previous videos confirms that students can review video until they feel confident in their understanding, supporting further self-directed learning.

In conclusion, integrating TikTok platform into language learning would have a significant effect on students engagement moreover supports a flexible and interactive environment for obtaining language skills. By utilizing TikTok short videos, students can access various video, and they would actively participate through creating and sharing videos, and strengthen their learning at their own pace. This approach would promote personalized learning, encourage elf-directed learning, and advances retention, making TikTok a valuable tool for modern language learning.

## **2.4 Flipped Learning and TikTok Videos: Rationales for Experiment in Vocabulary Learning**

According to Paramita et al. (2023) found that the flipped classroom approach could significantly higher students' learning outcomes by enabling students to study material individually before class and engage in active learning during class. Using video, such as through the mediation of TikTok, this approach enabled students to learn at their own pace through features including pause and reply, which significantly higher understanding and retention.

According to Puspita et al. (2024) that conducted quasi-experimental research to examine the effect of TikTok videos on vocabulary acquisition among junior high school students. They possess experimental group which exposed to TikTok video videos to teach vocabulary, proved significant effects in their vocabulary scores compared to their control group that used Conventional learning methods. The result score for the experimental group raised but the control group's result is more moderate.

These findings highlighted that the effectiveness of using TikTok's multimedia-rich video to support vocabulary learning, as it would enable students to interact with video video in a more dynamic and effective way. However, previous study did not incorporate a flipped learning method. In contrast, this research integrates a flipped learning approach utilizing teacher-created video, which is expected to provide more structured guidance and significantly higher students' engagement both in pre-class preparation and in-class learning activities.

Research by Alshreef and Khadawardi (2023) determines the use of TikTok videos among university students in Saudi Arabia for vocabulary learning. The research shows that students had a highly positive perception of TikTok as a vocabulary-learning tool. The attractive nature of TikTok includes short videos with interactive elements like visuals, audio, and text. It would provide an effective platform for enhancing vocabulary in small, comprehensible units. This design not only prevents cognitive overload but also supports consistent exposure to new language, which is essential for vocabulary acquisition. These findings are

consistent and highlight the interactive and enjoyable nature of TikTok videos directed to higher levels of students engagement for further support to learn vocabulary (Puspita et al., 2024).

Based on the findings from Contreras-Moscol et al. (2025), the study indicates that the integration of social media (TikTok) in language learning through the flipped classroom approach has a positive impact on students' vocabulary acquisition. The research shows significant effects in vocabulary skills, with 88.5% students mean score had a significant effect on vocabulary recognition and 72% reporting progress in vocabulary acquisition after being exposed to TikTok content.

In this context, the role of TikTok in vocabulary learning is mainly important. It provides students with the opportunity to learn familiarly and dynamically. TikTok presents an engaging and culturally relevant learning environment as a platform that young people popularly use. It is particularly essential in language learning that achievement and engagement are the primary factors in successful vocabulary learning. Students participate actively in learning when they experience enjoyment that is relevant to their daily lives. The research by Puspita et al. (2024) and Alshreef and Khadawardi (2023) emphasises that the entertaining features of TikTok can help students reduce the difficulty of language learning, thereby supporting them in engaging with vocabulary learning more coherently.

In conclusion, integrating TikTok videos with the flipped learning approach is likely to yield significant results in improving vocabulary achievement. As noted by Puspita et al. (2024) and Alshreef and Khadawardi (2023), TikTok videos could contribute to greater vocabulary retention and have a significant effect on students engagement through TikTok's engaging and interactive approach. The use of teacher-created TikTok videos in flipped learning is related to modern teaching methods because it involves technology and gives students opportunities to access learning materials outside the classroom. Wang et al. (2022) state that modern teaching methods are more student-centered and supported by technology, so they could make learning more flexible and interactive.

However, the previous studies have not explicitly examined the use of TikTok within the flipped learning method, nor in the context of vocational high schools or EFL learning in Indonesia. This opens up an important avenue for further exploration. By addressing this gap, the present study aims to demonstrate how TikTok can serve as an effective pedagogical tool when integrated with flipped learning, bridging students' digital habits with their educational needs and making language learning more accessible, dynamic, and contextually relevant.

### **2.5 Students Engagement: Definitions, Dimensions and Potential Benefits**

Students engagement is a multidimensional concept that has obtained increasing attention due to its impact on enhancing educational outcomes. Engagement can be defined as the level to which students are involved in academic and social activities at school. Behavioral engagement refers to participation in academic and extracurricular activities, emotional engagement encompasses students' feelings and attitudes toward school, their peers, and teachers, while cognitive engagement involves their investment in learning, including using learning strategies and engaging in challenging tasks. These three dimensions are connected, offering a comprehensive view of how students interact with their school environment (Fredricks et al., 2004).

The study found that students who engage in multiple forms of interaction, whether with the instructor or peers report significantly higher levels of engagement. This highlights the importance of creating environments that encourage collaboration and meaningful communication, which contribute to a more socially connected and engaging learning experience (Dixson, 2010).

The potential benefits of students engagement are substantial, especially in improving academic achievement and reducing dropout rates. Research by Fredricks et al. (2004) indicates that supportive environments, which offer opportunities for choice, provide positive feedback, and foster strong relationships with teachers and peers, could significantly higher students engagement. Students engagement had a significant effect on motivation, fosters a sense of ownership in the learning process, and encourages active participation in collaborative tasks. This

contributes language proficiency and a deeper connection to the learning material (Imamyartha et al., 2022).

Students' engagement with TikTok, both for entertainment and academic purposes, has a positive impact on their vocabulary skills. While students engage more with TikTok for entertainment than for academic purposes, both forms of engagement were rated highly. TikTok used was strongly correlated with vocabulary achievement, particularly in terms of synonyms and antonyms. These findings suggest that although TikTok is primarily used for entertainment, it can also serve as an effective tool for vocabulary learning. The study recommends that educators harness TikTok's potential by creating engaging educational content, such as short instructional videos and interactive vocabulary exercises, to encourage academic engagement. This way, TikTok can become a fun and valuable platform for enhancing students' language skills (Jamisolamin et al., 2025).

In conclusion, students engagement is an important factor that supports successful learning because it motivates students, increases participation, and increases outcomes (Fredricks et al., 2004; Dixson, 2010). Since this research applies teacher-created TikTok videos in a flipped learning approach, it is also necessary to investigate their effect on engagement. Engagement is not only a supporting factor but also a key element that determines whether these methods could had a significant effect on vocabulary learning. As noted by Imamyartha et al. (2022) in the *Journal of Education and E-Learning Research*, engagement plays a significant role in enhancing students achievement. This is also supported by previous studies showing that flipped learning increases students confidence and engagement (Arslan, 2020; Yalçin, 2023), while TikTok fosters a more interactive and engaging learning environment (Simanungkalit & Katemba, 2023). Therefore, engagement becomes an important focus in this study alongside vocabulary achievement.

### CHAPTER III. RESEARCH METHODOLOGY

This chapter consists of the research design, research context, research participants, data collection method, and data analysis method. All of them presented in the following parts.

#### 3.1 Research Design

This study employed a quantitative design to study populations or samples. Cresswell (2013) defines quantitative research as: "A means of testing objective theories by examining the relationship among variables. These variables, in turn, could be measured, typically using instruments, so that numerical data can be analysed using statistical procedures. The quasi-experimental was considered an appropriate approach to measure the effectiveness of the Flipped Learning method on vocabulary learning among vocational high school students' vocabulary achievement and learning engagement, compared to conventional learning, as it allows for the comparison of pre-test and post-test results without requiring random assignment (Paramita et al., 2023).

In this research, flipped learning was implemented by allowing students to access materials before class and use in-class time for interactive activities, while conventional learning focused on teacher-centered instruction. These methods were then compared to examine their effects on students' vocabulary achievement and learning engagement. Vocabulary test was administered before and after the intervention, while students' engagement measured using questionnaires before, and after the intervention. The use of questionnaires in this context is consistent with previous studies highlighting their effectiveness in capturing engagement related data (Alshreef & Khadawardi, 2023). Since this study used a quasi-experimental design, the groups were not collected randomly, but rather pre-existing classes were used.

The use of three treatment sessions in the research methodology was based on previous studies showing that repeated interventions could significantly affects students performance. For instance, a three-week Data-Driven Learning (DDL)

approach led to measurable effects in students' grammatical proficiency, particularly in subject-verb agreement (Sultana et al., 2025). Polakova & Ivenz, (2024) found that iterative feedback from ChatGPT across three writing sessions helped students achieve better writing skills. Wardana et al., (2025) also demonstrated that teacher corrective feedback (TCF) over multiple sessions significantly higher writing achievement and self-efficacy. This repeated exposure to feedback allows students to internalize corrections and apply them effectively, leading to a more profound impact on their learning outcomes.

### 3.2 Research Context

The participants of this study are students from a Vocational High School in Jember, East Java. The school vision and mission focused on preparing students careers in accounting and finance, and relevant for examining how TikTok videos with flipped learning helped vocabulary learning in vocational setting. The vocational high school was selected because the researcher already has an established connection with the school, and the institution has granted permission to be used as the research site. Moreover, the school provides adequate learning facilities that support the implementation of this study, including the availability of Wi-Fi, LCD projectors in every classroom, and a well-equipped computer laboratory to support students facilitation.

The school offered only one major, namely Accounting, which consisted of three classes in Grade 10, two classes in Grade 11, and three classes in Grade 12. The participants were drawn from Grade 11, which comprised two classes with 22 and 23 students respectively. In accordance with the quasi-experimental design, one intact class was designated as the experimental group and the other as the control group. The purposive sampling technique allowed for a more targeted selection of participants, ensuring that the data collected were directly applicable to the research objectives, and exploring how TikTok videos could had a significant effect on vocabulary learning in vocational education.

The table below outlines the teaching strategy for both the experimental group, which uses a flipped learning approach with teacher-created TikTok videos,

and the control group, which follows Conventional teacher-centered methods for vocabulary instruction. The teaching strategies for both groups are summarized in Table 3.1.

Table 3. 1 Teaching Strategy

| <b>Component</b>   | <b>Experimental Group (Flipped Learning + TikTok Videos)</b>                                                                                                                                                 | <b>Control Group (Conventional Learning)</b>                                                                                                                                                                          |
|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Topic              | Accounting Vocabulary: Basic Terms (e.g., assets, liabilities, equity)                                                                                                                                       | Accounting Vocabulary: Basic Terms (e.g., assets, liabilities, equity)                                                                                                                                                |
| Approach           | Student-centered learning through flipped learning using TikTok videos                                                                                                                                       | Teacher-centered learning                                                                                                                                                                                             |
| Learning Objective | Students are able to identify and define basic accounting terms and relate them to real-world business contexts                                                                                              | Students are able to identify and define basic accounting terms and relate them to real-world business contexts                                                                                                       |
| Activities         | 1. At home, students watch teacher-created TikTok videos to learn accounting vocabulary. 2. In class, students engage in group discussions and peer interaction to practice and reflect on vocabulary usage. | 1. The teacher explains accounting vocabulary using PowerPoint presentations. 2. Students complete group worksheets to define and use the terms. 3. The teacher provides feedback and students present their answers. |
| Assessment         | Formative: group discussion performance and individual tasks                                                                                                                                                 | Formative: group discussion performance and individual tasks                                                                                                                                                          |
| Media              | TikTok (teacher-created videos), LCD projector, and worksheet                                                                                                                                                | Worksheet, LCD projector, and PowerPoint                                                                                                                                                                              |

### 3.3 Research Participants

The participants were selected using purposive sampling based on two main considerations. First, the academic criterion, in which the eleventh-grade students are chosen because they had already received the compulsory subjects in accounting and English vocabulary relevant to the study. Second, the availability criterion, as

only the eleventh-grade classes agreed to participate in the research. The instructional schedules, could be seen on Appendix 9.

Prior to the intervention, tests of homogeneity and normality are conducted using scores provided by the teacher to ensure that both groups are statistically comparable, please see Appendix 10 for teacher score and statistical test result . The Shapiro-Wilk normality test shown significance values of 0.642 for the 11 AKL 1 and 0.201 for the 11 AKL 26 class, since both values was greater than 0.05, the data was normally distributed. Furthermore, Levene's Test for homogeneity resulted in a significance value of 0.921, which is greater than 0.05, indicating that the variances between the two groups are equal. Moreover, an Independent Sample T-Test was conducted with the result in a Sig. (2-tailed) value of 0.996 and this value is greater than 0.05, It is statistically proven that there is no significant difference in the baseline ability between the two groups. In conclusion, that the experimental and control classes were equivalent at the start of the study.

In addition an informal confirmation was conducted through direct classroom inquiry regarding students' access to digital devices and good internet connectivity at 11<sup>th</sup> grade, the evidence of this informal confirmation could be seen on Appendix 19. The responses indicated that most students in both groups had appropriate access to the required technology. However, this information was not collected through a formal questionnaire, Tt provided practical assurance that the implementation of the treatment could be carried out under relatively similar circumstances in both classes. These procedures ensured the validity of subsequent hypothesis testing and supported the a prior validity, particularly content validity, by confirming the comparability of the groups before the intervention (Weir, 2005)

### **3.4 Data Collection**

This study used Pre-test/Post-test and Questionnaires to assess the effect of teacher-created TikTok videos using a flipped learning approach on vocabulary learning among vocational high school students. Each method is chosen to address specific aspects of the research questions and objectives and supported the reliability of the findings.

The data collection procedure began with preparation and a pre-test to assess students' initial abilities, and the researcher obtained a research permission letter before conducting the study, see appendix 1. This was followed by the intervention, which combined TikTok videos and flipped learning activities to actively engage students with accounting vocabulary. A post-test and data analysis are conducted, concluding with the final report. The texts used in this study are at the same level as those employed in the school context. The equivalence of text difficulty is measured using the Flesch Reading Ease. The Flesch Reading Ease formula was used to ensure the equivalence of text difficulty. It calculates readability based on sentence length and syllable count, producing a score from 0–100, where higher scores indicate easier texts. The complete readability calculation is provided in the Appendix 1.

#### **3.4.1 Pre-test and Post-test of Vocabulary Achievement**

The vocabulary test in this study used a pre-test and post-test design to measure students' vocabulary achievement. According to a book by Heaton (1998) and Hughes (2003), the vocabulary test consist of multiple-choice and gap-filling items to assess both recognition and application of vocabulary. The pre-test administered before the intervention to evaluate basic understanding, and the post-test evaluate significant effects after the intervention in the end. Test items developed based on the syllabus to ensure validity and alignment with the taught material, as emphasized by Hughes (2003).

The vocabulary test was developed by taking into account the Indonesian curriculum, specifically Phase F of senior high school, and Common European Framework of Reference (CEFR) to maintain the alignment with standardized format of language test. Phase F outlines learning objectives holistically such as communicating, exchanging opinions, and engaging in discussions without specifying test formats (Kemendikbudristek, 2022). The pre-test, post-test, and learning materials were aligned with Phase F competencies, requiring students to use context-appropriate vocabulary, interpret and present information with visual support, and communicate effectively based on audience and purpose, ensuring

coherence between assessment, instruction, and curriculum standards, with vocabulary also based on the official Grade 11 curriculum book. The example of the text used is on Figure 3.4.1 below.

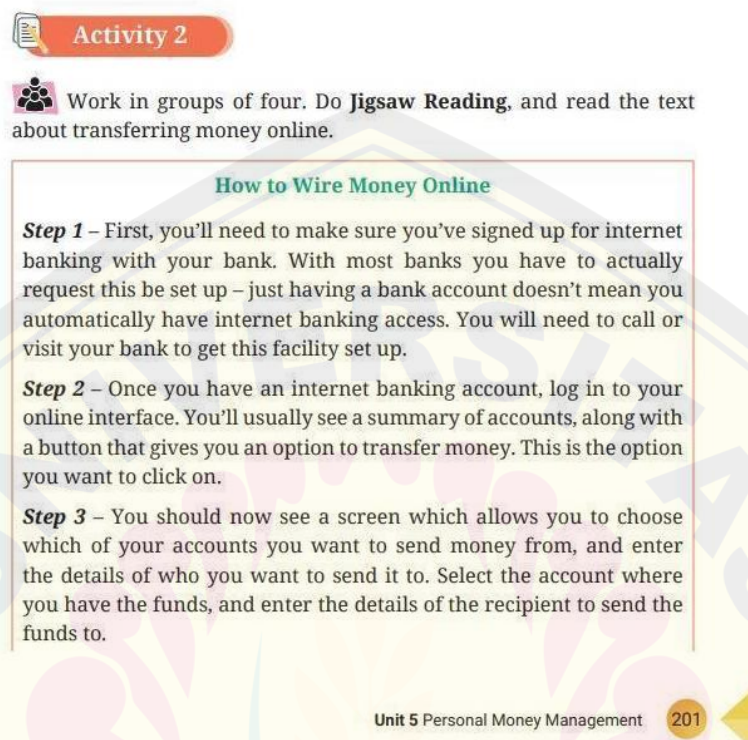


Figure 3.4 1 English for Change 11th Grade Book

From *Kemendikdasmen Book* (2022)

CEFR B1 was used to standardize assessment while ensuring alignment with Phase F competencies, including recognizing accounting terminology, analyzing, and presenting information. Using the CEFR B1 level as a reference is essential to ensure that the test items developed are standardized and aligned with the intended learning outcomes of Phase F. The CEFR provides internationally recognized descriptors of language proficiency, such as the ability to handle everyday situations, express opinions, and participate in discussions (Council of Europe, 2001). These descriptors serve as a guideline for constructing test items that are valid, reliable, and globally comparable. The test consists of 40 questions within 40 minutes (50 items for the pilot), providing sufficient time while maintaining reliability. All items were adapted from government-recommended textbooks, using familiar vocabulary and predominantly simple or compound

sentences suitable for Grade 11 students, and incorporating relevant accounting and finance terminology. The complete list of terms presented in the Appendix 2.

The test combined varied question types including multiple choice and gap filling with appropriate timing aims to produce a valid and comprehensive measure of vocabulary achievement throughout the study. This was supported by Akhavan Masoumi and Sadeghi (2020), who stated that different test formats, ranging from multiple-choice to gap-filling, have been used to assess vocabulary knowledge at different proficiency levels.

Supervisor validation was conducted to ensure the accuracy and relevance of the vocabulary test instrument, as presented in Appendix 5. The academic supervisor reviewed the content validity of the test to confirm its alignment with the syllabus, curriculum objectives, and accounting vocabulary materials used in the study. The validation indicated that the items adequately represented five vocabulary areas: basic accounting concepts, financial statements, business transactions, specialized financial vocabulary, and contextual inference. Following item elimination, minor revisions were made to improve item clarity and maintain equivalence between the pre-test and post-test while preserving the intended vocabulary indicators.

After the content validation, a pilot test was conducted by administering the pre-test and post-test items in one tryout session to measure the validity, reliability, and equivalence of both test sets effectively and efficiently. The vocabulary pilot test was conducted with 12th-grade students at Class 12 AKL 3, the selection of this class was based on the teacher's approval and recommendation. The researcher prepared pilot test field notes on Appendix 20 to document classroom observations and students' responses during the pilot implementation, following the use of field notes in classroom-based action research (Afrilyasanti et al., 2024).

The results of the pilot test were analyzed using item analysis such as difficulty index level, corrected item total for validity and Cronbach's Alpha for the reliability. Based on the item analysis, ten items in pilot pre-test with the lowest Corrected Item–Total Correlation were removed based on the supervisor's recommendation, covering an overall range from  $-0.546$  to  $-0.136$ , and in pilot

post-test with the lowest Corrected Item–Total Correlation with values ranging from  $-0.236$  to  $0.239$ , were removed following the supervisor’s recommendation as they too low and did not meet the minimum validity criterion ( $r \geq 0.30$ ).

The pilot pre-test result showed a Cronbach’s Alpha of  $0.494$ , indicating low reliability. However, after further item selection resulting in 11 retained items, the reliability increased to  $0.740$ , indicating good internal consistency and that the instrument was suitable for use. Meanwhile, the pilot post-test showed a high level of internal consistency, with a Cronbach’s Alpha coefficient of  $0.922$ , indicating that the instrument was highly reliable. The remaining valid and reliable items were then refined to ensure a balanced distribution of difficulty levels by categorizing them as easy ( $> 0.80$ ), medium ( $0.30-0.70$ ), and difficult ( $< 0.30$ ). The final composition was adjusted to include 50% medium, 25% easy, and 25% difficult items, resulting in a well-balanced test. Following item elimination, minor revisions were made to improve item clarity and maintain equivalence between the pre-test and post-test while preserving the intended vocabulary indicators.

### 3.4.2 Questionnaire on Learning Engagement

This questionnaire on learning engagement was administered to the experimental and control groups to collect data on their engagement levels of the flipped learning method and the questionnaire distributed before and after the intervention. The questionnaire, with Likert scale, which conducted to measure students' engagement, focusing on cognitive engagement, behavioral engagement and emotional engagement. The questions designed using a Likert scale (e.g., 1-5 rating scale, where 1 = strongly disagree and 5 = strongly agree).

The questionnaire included 20 items that were adopted from a reflection survey that was designed for WhatsApp-based learning and modified for use with teacher-created TikTok videos using the flipped learning approach. This adaptation aligns with the study by Imamyartha et al. (2022), which highlights the role of mobile platforms like WhatsApp in enhancing EFL learners’ engagement. The reliability test result is  $\alpha 0.921$ . The complete list of questions is available in the Appendix

8.

In this present study, the questionnaire was adopted with minor modifications in wording to suit the research context without altering the underlying constructs. The sample of modifications could be seen at Appendix 16. Therefore, the validity and reliability of the instrument refer to the results reported in the previous study. In addition, the instrument was reviewed by the advisor to ensure its appropriateness for the participants and research setting, see Appendix 15 for the sample revision log.

### 3.5 Data Analysis

Based on the research problems and objectives, the hypotheses of this study are formulated as follows:

#### A. Vocabulary Achievement

##### 1. Between-Group Differences (Experimental vs Control)

$H_{01}$ :

There is no significant difference in vocabulary achievement between students taught using teacher-created TikTok videos with a flipped learning approach and those taught using conventional instruction.

$H_{11}$ :

There is a significant difference in vocabulary achievement between students taught using teacher-created TikTok videos with a flipped learning approach and those taught using conventional instruction.

##### 2. Within-Group Differences (Pre-test vs Post-test)

##### Experimental Group

$H_{02}$ :

There is no significant difference between pre-test and post-test scores in vocabulary achievement among students taught using teacher-created TikTok videos with a flipped learning approach.

$H_{12}$ :

There is a significant difference between pre-test and post-test scores in vocabulary achievement among students taught using teacher-created TikTok videos with a flipped learning approach.

Control Group

H<sub>03</sub>:

There is no significant effects between pre-test and post-test scores in vocabulary achievement among students taught using conventional instruction.

H<sub>13</sub>:

There is a significant effects between pre-test and post-test scores in vocabulary achievement among students taught using conventional instruction.

B. Learning Engagement

1. Between-Group Differences

H<sub>04</sub>:

There is no significant effects in learning engagement between students taught using teacher-created TikTok videos with a flipped learning approach and those taught using conventional instruction.

H<sub>14</sub>:

There is a significant effects in learning engagement between students taught using teacher-created TikTok videos with a flipped learning approach and those taught using conventional instruction.

2. Within-Group Differences

Experimental Group

H<sub>05</sub>:

There is no significant effects between pre- and post-measures of learning engagement among students taught using teacher-created TikTok videos with a flipped learning approach.

H<sub>15</sub>:

There is a significant effects between pre- and post-measures of learning engagement among students taught using teacher-created TikTok videos with a flipped learning approach.

Control Group

H<sub>06</sub>:

There is no significant effects between pre- and post-measures of learning engagement among students taught using conventional instruction.

H<sub>16</sub>:

There is a significant effects between pre- and post-measures of learning engagement among students taught using conventional instruction.

Data analysis consisted of two main components, namely vocabulary test scores and students engagement questionnaire responses. The focus of the analysis is on the gain score (the difference between pre-test to post-test) to compare the experimental group using TikTok videos with the control group. Normality tests using the Shapiro-Wilk test and homogeneity tests using Levene's Test were conducted prior to hypothesis testing. The Shapiro-Wilk test was selected because it is recommended for small sample sizes ( $n < 50$ ) and provides accurate estimates of data normality (Razali & Wah, 2011).

Hypothesis testing was carried out through within-group and between-group comparisons. A Paired Sample was conducted t-test to examine the difference of the within groups due to normality result of the group, while an Independent Sample t-test is used to compare results between groups. Using both within- and between-group analyses helps ensure fair comparison when pre-test scores are not equal. Furthermore, gain scores were calculated for the learning engagement questionnaire to examine the magnitude of change experienced by each group following the intervention. Depending on the distribution of the gain score data, either an independent samples t-test or the Mann-Whitney U test was used to compare the gain scores between the experimental and control groups

The analysis of students engagement questionnaire data followed the similar procedure. The data were first tested for normality and homogeneity to determine the appropriate statistical tests. The data obtained from experimental class were normal, a Paired Sample t-test applied to gather the within group data. Otherwise, non-parametric tests Wilcoxon Signed-Rank Test was applied because the data were not normally distributed from the pre-test control class and Mann-Whitney U Test were employed to compare the post test data between classes. This procedure

ensured that the analysis aligned with the characteristics of the data and that the results accurately reflected the effectiveness of TikTok-based flipped learning.

The within-group test indicates whether each group experienced significant effects over time, while the between-group test determines whether the experimental treatment produced greater scores compared to conventional learning. Thus, these two analyses ensure that the research findings encompass both individual progress and the relative effectiveness across groups.



## CHAPTER IV RESEARCH FINDINGS AND DISCUSSION

This chapter consists of the result of the vocabulary test score and student learning engagement questionnaire from the statistical test. All of them presented in the following parts.

### 4.1 Results

This section presents the explanation of the data which was obtained from the research. The research data consist of two main parts: students' vocabulary achievement collected through pre-test and post-test, and students' learning engagement collected through a questionnaire.

#### 4.1.1 Comparison of Students' Vocabulary Achievement

The data of students' vocabulary achievement were obtained from the pre-test and post-test administered to both the experimental and control classes. The descriptive statistics of students' vocabulary achievement in both the control and experimental classes are presented in appendix 12.

The vocabulary test results showed a clear difference between the control and experimental groups. In the control class, the mean score slightly decreased from 23.17 in the pre-test to 22.17 in the post-test. Meanwhile, the experimental class showed a significant increase, from 25.24 in the pre-test to 33.29 in the post-test. This indicates that students who received the treatment using teacher-created TikTok videos through the flipped learning method achieved better vocabulary performance than those who learned without the treatment.

Before the treatment, the pre-test data from both groups were normally distributed and homogeneous. The independent samples t-test also showed no significant difference between the control and experimental groups in the pre-test ( $p = 0.234 > 0.05$ ). This means that both groups were statistically equivalent at the baseline. After the treatment, the post-test data were also normally distributed and homogeneous. However, the independent samples t-test showed a significant difference between the two groups in the post-test ( $p = 0.000 < 0.05$ ), indicating

that the experimental group performed significantly better than the control group. Therefore, the null hypothesis was rejected and the alternative hypothesis was accepted.

The within-group analysis further supported the effectiveness of the treatment. The paired samples t-test showed a significant effects in the experimental group ( $p = 0.000 < 0.05$ ), while the control group showed no significant effects ( $p = 0.086 > 0.05$ ). The gain score analysis also showed that the experimental group had a much higher mean gain score ( $M = 8.05$ ) compared to the control group ( $M = -1.00$ ). Overall, these findings indicate that the use of teacher-created TikTok videos through the flipped learning method was effective in enhancing students' vocabulary achievement. The result could be seen on Table 4.1.1 below.

Table 4.1. 1 Gain Score Result

| Group        | N  | Min | Max | M     | SD    | t(df)       | Sig.   |
|--------------|----|-----|-----|-------|-------|-------------|--------|
| Experimental | 21 | 0   | 15  | 8.05  | 4.307 | -8.563 (20) | < .001 |
| Control      | 18 | -6  | 4   | -1.00 | 2.326 | 1.824 (17)  | .086   |

#### 4.1.2 Comparison of Students' Learning Engagement

The questionnaire results showed that students' learning engagement increased more clearly in the experimental group than in the control group. In the pre-questionnaire, both groups had relatively comparable engagement levels, although the control group had a slightly higher mean range. However, after the treatment, the experimental group's mean scores increased from 1.40–4.55 to 3.05–4.70, while the control group decreased or remained relatively stable, from 2.80–4.90 to 2.40–3.85. This indicates that the students who learned through teacher-created TikTok videos and flipped learning showed better engagement after the treatment, the complete table could be seen on Appendix 13. The gain score analysis further supported this finding. Since the gain score data did not meet the assumption

of normality, the Mann–Whitney U test was conducted to compare the magnitude of change between the two groups. The result showed a significant difference in learning engagement gain scores between the experimental and control groups ( $U = 60.500$ ,  $Z = -3.626$ ,  $p < .001$ ), indicating that students in the experimental class experienced significantly greater increases in learning engagement than those in the control class. The complete gain score results are presented in Appendix 14.

The statistical tests also supported this finding. Since the pre-questionnaire data had mixed normality results, the Mann–Whitney U test was used and showed no significant difference between the two groups before the treatment ( $p = 0.498 > 0.05$ ). This means that both groups were equivalent at the beginning. For the post-questionnaire, both groups were normally distributed and homogeneous, so parametric testing was applied. The paired samples t-test showed a significant effects in the experimental group ( $p = 0.000 < 0.05$ ), while the Wilcoxon test showed no significant change in the control group ( $p = 0.631 > 0.05$ ).

Furthermore, the independent samples t-test showed a significant difference between the control and experimental groups in the post-questionnaire results ( $t = -5.350$ ,  $p = 0.000 < 0.05$ ). Moreover, the paired samples t-test for the experimental group showed a significant effects,  $t(20) = -5.536$ ,  $p < .001$ . This means that the experimental group's learning engagement significantly increased after the treatment. Therefore, the null hypothesis was rejected and the alternative hypothesis was accepted. It could be concluded that the use of teacher-created TikTok videos through the flipped learning approach had a significant positive effect on students' learning engagement.

## 4.2 Discussion

This section presents the discussion of the results data which was obtained from the research. The research discussion consist of two main parts: students' vocabulary achievement collected through pre-test and post-test, and students' learning engagement collected through a questionnaire.

#### 4.2.1 Students' Vocabulary Achievement

The present study aims to investigate the effectiveness of teacher-created TikTok videos integrated with flipped learning on vocational high school students' vocabulary achievement and learning engagement. The findings show that the experimental class experienced a significant effects in vocabulary scores from pre-test to post-test after three intervention sessions.

The findings in this study support several previous studies. First, it is in line with Contreras-Moscol et al. (2025), whose study focused on improving EFL students' listening skills through TikTok in a flipped classroom. Although their study focused on discussing listening skills, the results also revealed positive outcomes in vocabulary recognition, and vocabulary acquisition. In the present study, the use of TikTok videos in flipped learning was directed more specifically to vocabulary achievement and learning engagement in a vocational high school context. Therefore, the findings suggest that teacher-created TikTok videos, when used with clear flipped learning procedures, could be an effective strategy to support vocabulary learning in vocational classes.

The instructional activities during the intervention could explain why the experimental class showed significant difference in vocabulary achievement. The use of teacher-created TikTok videos before class allowed students to access the vocabulary materials earlier and review them at their own pace. This condition is in line with Simanungkalit and Katemba (2023), who stated that TikTok supports vocabulary learning because students can access and rewatch the videos anytime. The follow-up activities, such as writing important vocabulary, answering short quizzes, leaving comments, and making simple sentences, also encouraged students to process the vocabulary more actively.

Therefore, students did not only receive the vocabulary from the videos, but also practiced recalling and using the words before coming to class. In class, the activities of sharing notes, discussing meanings, comparing answers, and developing contextual sentences gave students more opportunities to use the

vocabulary meaningfully. This supports Tirtayasa et al. (2024), who found that TikTok could make vocabulary learning easier and more interesting through short and engaging videos. Thus, the difference in the experimental class was likely influenced by the combination of TikTok videos, pre-class preparation, and active vocabulary practice during the class activity.

The significant positive effects in students' vocabulary achievement may also be explained by several activities implemented in the flipped learning approach. Before class, students learned the vocabulary through teacher-created TikTok videos and could rewatch the videos according to their learning needs. The pre-class quizzes encouraged vocabulary recall, while matching activities and sentence-making tasks provided opportunities for students to actively use the target words. Compared with the control class, students in the experimental group experienced more repeated exposure and active practice with vocabulary, which may explain their significantly higher achievement.

Learning outside the classroom before the lesson also made students more prepared for in-class activities. Since they had already watched the TikTok videos, written notes, and answered the short quiz, they came to class with an initial understanding of the vocabulary. This preparation made the classroom activities run more effectively because students were not learning the words from zero. This is relevant to the idea that traditional teaching tends to be teacher-centered, while modern teaching gives more space for student-centered learning (Wang, 2022).

In class, reviewing notes with peers helped students complete their understanding through sharing and exchanging knowledge. They could compare their answers, notice the strengths and weaknesses of their peers' work, and reflect on their own vocabulary understanding. This is in line with previous studies showing that TikTok supports vocabulary learning because students can access and rewatch videos anytime, which helps them understand and memorize new words (Simanungkalit & Katemba, 2023). In addition, TikTok was also viewed positively

because it supported vocabulary retention, vocabulary usage, and made vocabulary learning more attractive (Alshreef & Khadawardi, 2023).

Despite the significant effects, some challenges still appeared during the intervention. Students' participation outside the classroom was not always stable, as seen from the fluctuating number of students who completed the pre-class quizzes and left comments on the TikTok videos. Since these tasks were done at home, this might be influenced by students' motivation, time management, internet access, or readiness to follow the flipped learning routine. This relates to Alhamami and Khan (2019), who state that students' attitudes, self-efficacy, and intention can affect their engagement in flipped language learning.

However, this did not become a major obstacle. In class, students were still able to participate actively through note-sharing, group discussions, and sentence-making activities. Their vocabulary achievement and engagement also increased after the intervention. This condition is relevant to Arslan (2020), who notes that flipped learning may involve challenges such as workload and adjustment period. Yalçın (2023) also suggests that students need enough preparation and motivation for pre-class activities. Therefore, the unstable pre-class participation can be seen as part of the adaptation process, while the overall results still show positive progress.

#### **4.2.2 Students' Learning Engagement Questionnaire**

The result of the learning engagement questionnaire showed a positive change in the experimental class. The independent samples t-test showed a significant difference between the control and experimental groups in the post-questionnaire result ( $t = -5.350$ ,  $p = 0.000$ ). This means that students in the experimental class had significantly higher engagement after the treatment. Since the questionnaire covered students' preparation, note-taking, discussion, collaboration, feedback, and task completion, the result indicates a significant effects in the three aspects of engagement used in this study, namely behavioral, emotional, and cognitive engagement (Fredricks et al., 2004).

This effects could be connected to the activities during the intervention. Through TikTok videos shared before class, students had time to prepare, take notes, and understand the vocabulary before the lesson. In class, they shared notes, joined group discussions, completed the students worksheets , gave responses, and developed vocabulary into sentences. The increased engagement in the experimental class may have been influenced by the various learning activities integrated into the flipped learning approach. Watching TikTok videos before class, rewatching the materials, completing quizzes, participating in matching activities, and engaging in discussions encouraged students to become more involved behaviorally, cognitively, and emotionally. Compared with the control class, students had more opportunities to prepare independently and actively participate during classroom learning.

These activities are believed to encourage more interaction with peers and the teacher, which supports Dixson (2010) idea that engagement is closely related to meaningful student-student and student-instructor communication. In addition, the results demonstrate that TikTok-based flipped learning, supported by collaborative classroom activities, helped students become more involved in the learning process. That idea is also in line with Imamyartha et al. (2022), who found that mobile-based collaborative learning supported students' engagement, motivation, and self-regulated learning.

. The engagement measured in this study included students' preparation before class, note-taking, learning organization, connecting materials with prior knowledge, participation in discussion, collaboration with peers, giving responses, and receiving feedback during the learning process.

This finding is in line with Contreras-Moscol et al. (2025), who integrated TikTok into a flipped classroom for EFL listening instruction. Although their main focus was listening skills, their study showed that the structured use of TikTok in flipped learning maintained high levels of student engagement and supported vocabulary-related outcomes, such as vocabulary recognition and vocabulary

acquisition. In the present study, TikTok videos were also used as pre-class materials, but the focus was more specifically on vocational high school students' vocabulary achievement and learning engagement. The significant engagement result suggests that the use of short videos before class, followed by classroom discussion and vocabulary practice, helped students become more involved in learning.

The finding is also supported by Arslan (2020), who reported that flipped learning in EFL/ESL contexts can increase students' engagement because it provides more opportunities for interaction, collaboration, and active learning. This is relevant to the present study, where students did not only watch the videos before class but also shared notes, discussed vocabulary meanings, worked in groups, completed students worksheets, and developed sentences individually.

This sequence of activities supported vocabulary learning through several stages, including initial exposure, active engagement, retrieval practice, and social interaction. These stages may have helped students develop a deeper understanding of vocabulary and use the words more accurately. This process may also explain why the students in the experimental group achieved significantly better results, as shown by the vocabulary test scores. The experimental class showed a significant effects from the pre-test to the post-test ( $p = 0.000$ ), whereas the control class did not show a significant effects ( $p = 0.086$ ).

## CHAPTER V. CONCLUSION AND SUGGESTION

This chapter consists of the conclusion of the research findings and the suggestions based on the result of the vocabulary test score and students' learning engagement questionnaire. All of them presented in the following parts.

### 5.1 Conclusion

This study was conducted to investigate the effect of teacher-created TikTok videos integrated with flipped learning approach on students' vocabulary achievement and learning engagement in vocational high school. The findings of this study indicate that the use of teacher-created TikTok videos in flipped learning approach had a significant effect on students' vocabulary achievement.. This is supported by the significant difference between the post-test results of the experimental and control groups, where the experimental group showed higher scores, while the control group did not experience significant progress.

In addition, the results also show that students' had a significant effect on students' learning engagement through the implementation of TikTok-based flipped learning. Students in the experimental group demonstrated more active participation, better preparation before class, and higher involvement during classroom activities such as discussion, collaboration, and vocabulary practice. These findings suggest that the integration of TikTok videos and flipped learning could create a more engaging and student-centered learning environment; however, several challenges were still found during the implementation of this approach, as students' participation in pre-class activities was not always consistent, particularly in completing tasks such as watching videos, answering quizzes, and giving responses.

Based on the findings, it could be concluded that teacher-created TikTok videos integrated with a flipped learning approach could be an effective strategy to had a significant effect on students' vocabulary achievement and learning engagement in the vocational high school context. This effectiveness was supported

by structured pre-class and in-class activities, such as watching the videos, completing students worksheets, having quizzes, and participating in collaborative discussions. However, the effectiveness was not only influenced by the use of TikTok itself, but also by repeated exposure, students' preparation before class, and active learning activities during the class. Therefore, this conclusion should be interpreted within the scope of this study, considering the limited sample and specific instructional context.

## 5.2 Suggestions

Based on the results and conclusions of this study, several recommendations are proposed as follows:

Teachers are suggested to use teacher-created TikTok videos as learning media, especially in a flipped learning approach. To support students' preparation, teachers should provide clear instructions before the lesson, such as written guidelines, examples of expected tasks, and student worksheets. Short quizzes or task checklists can also be used to monitor students' pre-class activities and ensure that they are ready for in-class learning.

Students are expected to be more responsible in completing pre-class activities, such as watching videos, taking notes, answering quizzes, and completing worksheets. Since flipped learning requires students to study the material before class, their active participation in both pre-class and in-class activities can help them understand vocabulary materials better and significantly higher their learning engagement.

Future researchers are recommended to examine the relationship between students' vocabulary achievement and learning engagement in the use of teacher-created TikTok videos through flipped learning. Further studies may use correlational design or regression analysis, involve longer treatment duration, include larger participants, or explore different language skills to obtain broader and more stable findings.

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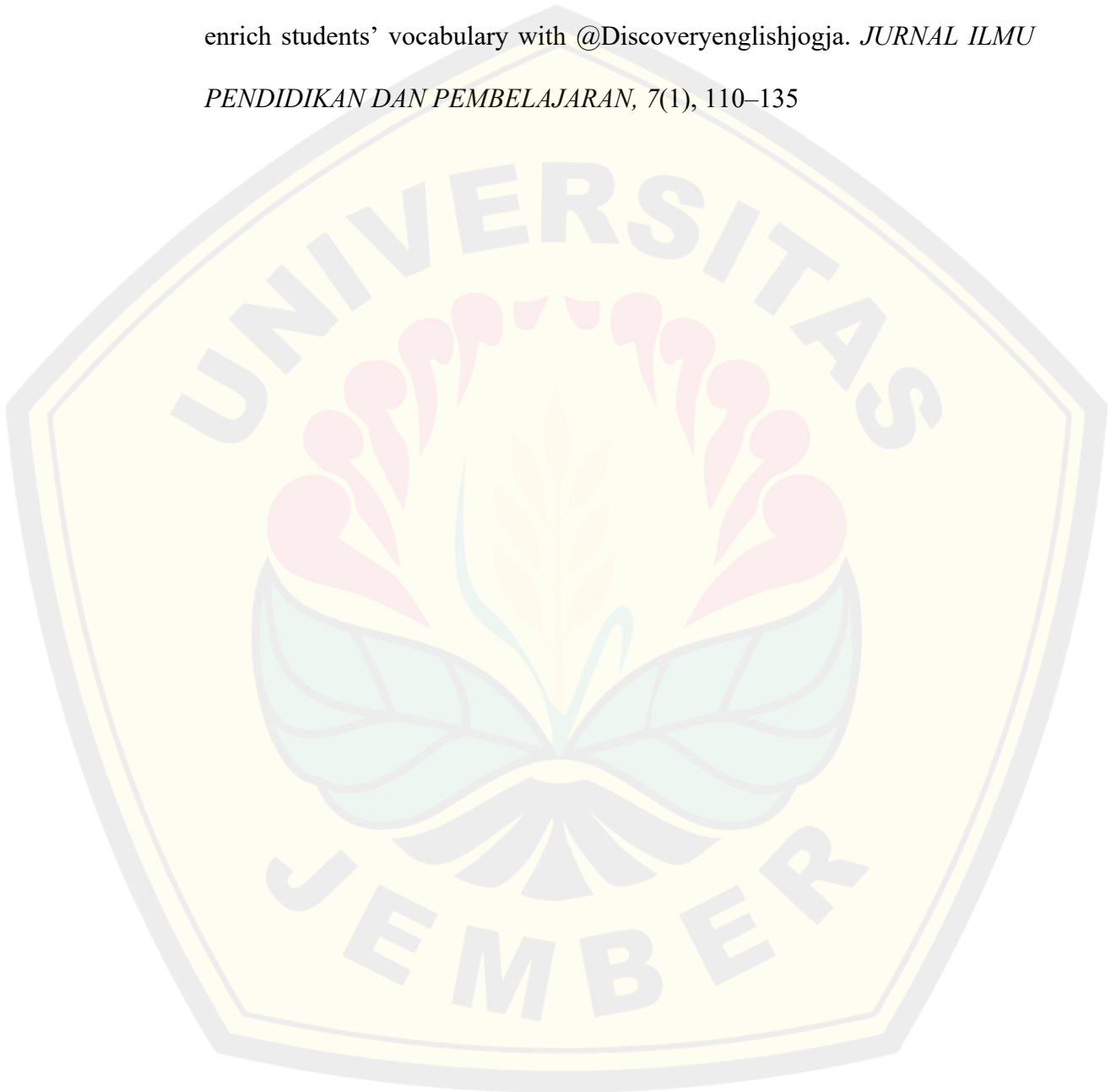
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## APPENDICES

### Appendix 1: Research Permission Letter and Screenshots of School Texts and Researchers Text Comparison

#### 1. Research Permission Letter



KEMENTERIAN PENDIDIKAN TINGGI,  
SAINS, DAN TEKNOLOGI  
UNIVERSITAS JEMBER  
FAKULTAS KEGURUAN DAN ILMU PENDIDIKAN  
Jalan Kalimantan Nomor 37 Kampus Bumi Tegalboto Jember 68121  
Telepon: 0331-334988, 330738 Fax: 0331-332475  
Laman: <http://fkip.unej.ac.id> e-mail: [fkip@unej.ac.id](mailto:fkip@unej.ac.id)

Nomor : 1063/UN25.1.5/SP/2026  
Perihal : Permohonan Izin Penelitian

23 Januari 2026

Yth. Kepala Sekolah  
SMK 02 Islam 45  
di -  
Jember

Diberitahukan dengan hormat, bahwa mahasiswa FKIP Universitas Jember Program Studi Pendidikan Bahasa Inggris di bawah ini:

| No. | Nama                | NIM          |
|-----|---------------------|--------------|
| 1.  | Louise Valentyna    | 220210401050 |
| 2.  | Iranti Prisdianнови | 220210401055 |

Berkenaan dengan tugas mata kuliah Skripsi yang diampu Dr. David Imamyartha, M.Pd., mahasiswa tersebut bermaksud melaksanakan Penelitian di SMK 02 Islam 45 selama bulan Januari - Februari 2026. Sehubungan dengan hal tersebut, mohon Saudara berkenan memberikan izin dan sekaligus memberikan bantuan informasi yang diperlukan.

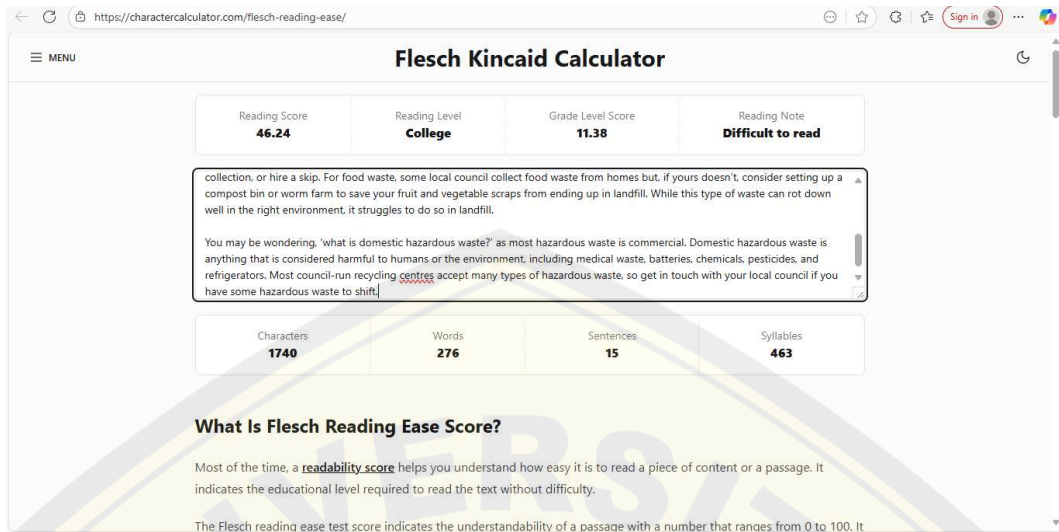
Demikian surat permohonan ini kami sampaikan atas perhatian dan kerjasama yang baik kami ucapkan terima kasih.



Drs. Nurman, Ph.D.  
NIP 196506011993021001



## 2. Text From School Books



The screenshot shows the Flesch Kincaid Calculator interface. The URL in the browser is <https://charactercalculator.com/flesch-reading-ease/>. The calculator displays the following results for the input text:

| Reading Score | Reading Level | Grade Level Score | Reading Note      |
|---------------|---------------|-------------------|-------------------|
| 46.24         | College       | 11.38             | Difficult to read |

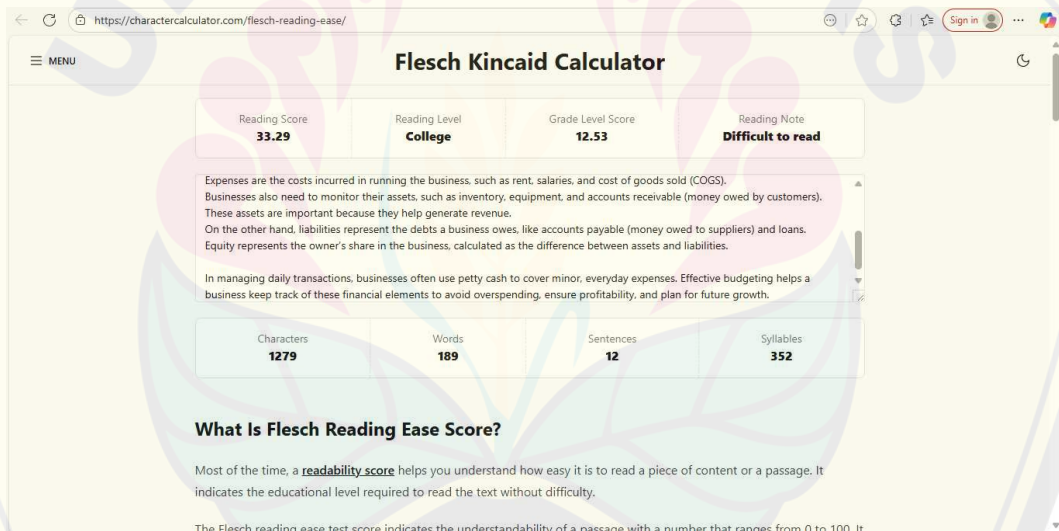
The input text is: "collection, or hire a skip. For food waste, some local council collect food waste from homes but, if yours doesn't, consider setting up a compost bin or worm farm to save your fruit and vegetable scraps from ending up in landfill. While this type of waste can rot down well in the right environment, it struggles to do so in landfill."

Below the text, the calculator shows the following statistics:

| Characters | Words | Sentences | Syllables |
|------------|-------|-----------|-----------|
| 1740       | 276   | 15        | 463       |

The section "What Is Flesch Reading Ease Score?" explains that a readability score helps understand how easy it is to read a piece of content and indicates the educational level required to read the text without difficulty. It also states that the Flesch reading ease test score indicates the understandability of a passage with a number that ranges from 0 to 100.

## 3. Researcher Text



The screenshot shows the Flesch Kincaid Calculator interface. The URL in the browser is <https://charactercalculator.com/flesch-reading-ease/>. The calculator displays the following results for the input text:

| Reading Score | Reading Level | Grade Level Score | Reading Note      |
|---------------|---------------|-------------------|-------------------|
| 33.29         | College       | 12.53             | Difficult to read |

The input text is: "Expenses are the costs incurred in running the business, such as rent, salaries, and cost of goods sold (COGS). Businesses also need to monitor their assets, such as inventory, equipment, and accounts receivable (money owed by customers). These assets are important because they help generate revenue. On the other hand, liabilities represent the debts a business owes, like accounts payable (money owed to suppliers) and loans. Equity represents the owner's share in the business, calculated as the difference between assets and liabilities. In managing daily transactions, businesses often use petty cash to cover minor, everyday expenses. Effective budgeting helps a business keep track of these financial elements to avoid overspending, ensure profitability, and plan for future growth."

Below the text, the calculator shows the following statistics:

| Characters | Words | Sentences | Syllables |
|------------|-------|-----------|-----------|
| 1279       | 189   | 12        | 352       |

The section "What Is Flesch Reading Ease Score?" explains that a readability score helps understand how easy it is to read a piece of content and indicates the educational level required to read the text without difficulty. It also states that the Flesch reading ease test score indicates the understandability of a passage with a number that ranges from 0 to 100.

## Appendix 2: Accounting Vocabulary List

c) Daftar Nama Akun

| No Akun      | Nama Akun                      | Fungsi Akun                      |
|--------------|--------------------------------|----------------------------------|
| <b>10000</b> | <b>ASSETS</b>                  | <b>HARTA</b>                     |
| <b>11000</b> | <b>Current Assets</b>          | <b>Harta Lancar</b>              |
| 11101        | Cash in Bank                   | Kas di Bank                      |
| 11102        | Petty Cash                     | Kas Kecil                        |
| 11201        | Account Receivable             | Piutang Dagang                   |
| 11202        | Allowance for Doubtful Debt    | Cad. Kerugian Piutang Dagang     |
| 11203        | Other Receivable               | Piutang Karyawan                 |
| 11301        | Merchandise Inventory          | Persediaan Barang Dagang         |
| 11302        | Office Supplies                | Perlengkapan Kantor              |
| 11401        | Value Added Tax - In (VAT In)  | PPN Income                       |
| 11402        | Prepaid VAT                    | Utang Pajak                      |
| <b>12000</b> | <b>Fixed Assets</b>            | <b>Harta Tetap</b>               |
| 12101        | Land                           | Tanah                            |
| 12201        | Building at Cost               | Bangunan                         |
| 12202        | Accum. Dep. - Building         | Akm. Penyusutan Bangunan         |
| 12301        | Office Equipment at Cost       | Peralatan Kantor                 |
| 12302        | Accum. Dep. - Office Equipment | Akm. Penyusutan Peralatan Kantor |
| 12401        | Vehicle at Cost                | Kendaraan                        |
| 12402        | Accum. Dep. - Vehicle          | Akm. Penyusutan Kendaraan        |
| <b>20000</b> | <b>LIABILITIES</b>             | <b>HUTANG</b>                    |
| <b>21000</b> | <b>Current Liabilities</b>     | <b>Hutang Jangka Pendek</b>      |
| 21201        | Accounts Payable               | Utang Dagang                     |
| 21202        | Accrued Expense                | Utang Beban                      |
| 21203        | Dividend Payable               | Utang Deviden                    |
| 21204        | Value Added Tax - VAT Out      | PPN Outcome                      |
| 21205        | Income Tax Payable             | Utang Pajak Penghasilan          |
| <b>22000</b> | <b>Long Term Liabilities</b>   | <b>Hutang Jangka Panjang</b>     |
| 22101        | Bank Loans                     | Utang Bank                       |
| <b>30000</b> | <b>EQUITY</b>                  | <b>MODAL</b>                     |
| 31101        | Common Stock                   | Saham                            |
| 32101        | Retained Earnings              | Laba di Tahan                    |

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| No Akun      | Nama Akun                       | Fungsi Akun                  |
|--------------|---------------------------------|------------------------------|
| 32102        | Dividend                        | Deviden                      |
| 38001        | Income Summary                  | Laba periode berjalan        |
| 39999        | Historical Balancing            | Saldo Penyeimbang            |
| <b>40000</b> | <b>INCOME</b>                   | <b>PENDAPATAN</b>            |
| 41101        | Sales of Merchandise            | Penjualan Barang Dagang      |
| 41102        | Sales Discounts                 | Potongan Penjualan           |
| 41103        | Sales Returns                   | Retur Penjualan              |
| 42101        | Service Income                  | Pendapatan Service           |
| <b>50000</b> | <b>COST OF SALES</b>            | <b>HARGA POKOK PENJUALAN</b> |
| 51101        | Cost of Goods Sold              | Harga Pokok Penjualan        |
| 51102        | Purchase Discount               | Potongan Pembelian           |
| <b>60000</b> | <b>EXPENSES</b>                 | <b>BEBAN</b>                 |
| 61101        | Wages & Salaries Expense        | Beban Gaji Karyawan          |
| 61102        | Uncollectible Accounts          | Beban Kerugian Piutang       |
| 61103        | Advertising Expense             | Beban Iklan                  |
| 61104        | Depreciation Expense - Vehicles | Beban Penyusutan Kendaraan   |
| 61105        | Maintenance Expense             | Beban Pemeliharaan           |
| 61106        | Newspaper & Tabloid Expense     | Beban Koran/ Media Cetak     |
| 61107        | Supplies Expense                | Beban Perlengkapan           |
| 61108        | Income Tax Expense              | Beban Pajak Penghasilan      |
| 61109        | Depreciation Exp - Building     | Beban Peny. Bangunan         |
| 61110        | Depreciation Exp - Equipment    | Beban Peny. Peralatan        |
| 61111        | Electricity, Telp. & Water Exp. | Beban Listrik, Telp dan Air  |
| 81101        | Interest Revenue                | Pendapatan Bunga             |
| 81999        | Other Revenue                   | Pendapatan Lain-lain         |
| 91001        | Bank Charge                     | Beban adm Rek di Bank        |
| 91101        | Interest Expense                | Beban bunga pinjaman         |
| 91999        | Other Expense                   | Beban lain-lain              |

d) Daftar Saldo per 31 Desember

**Appendix 3: Lesson Plan Experimental Class 1****Lesson Plan Experimental Class**

|                      |                                                                   |
|----------------------|-------------------------------------------------------------------|
| <b>Kelas</b>         | : English/11th grade                                              |
| <b>Judul/Tema</b>    | : English for Accounting: Learning Vocabulary Through Report Text |
| <b>Nama Sekolah</b>  | : SMK 02 ISLAM 45 AMBULU                                          |
| <b>Alokasi Waktu</b> | : 3JP x 40 minutes                                                |
| <b>Penyusun</b>      | : Louise Valentyna/220210401050                                   |

**KOMPETENSI AWAL PESERTA DIDIK**

Peserta didik telah mengenal kosakata dasar dalam Akuntansi dalam Bahasa Inggris dan kosakata sederhana dalam kehidupan sehari-hari.

**PELAJAR PANCASILA**

Profil Pelajar Pancasila adalah karakter dan kemampuan yang didasarkan pada nilai-nilai Pancasila yang melekat pada setiap siswa di Indonesia. Profil Pelajar Pancasila memiliki enam karakter utama yang ingin dibangun dan dihidupkan pada diri setiap siswa di Indonesia yaitu 1) beriman, bertakwa kepada Tuhan Yang Maha Esa dan berakhlak mulia, 2) gotong royong, 3) kreativitas, 4) nalar kritis, 5) kebhinekaan global, dan 6) kemandirian

**SARANA DAN PRASARANA**

- Ruang kelas kondusif
- Proyektor/LCD
- LKPD dan Materi

**TARGET PESERTA DIDIK**

Target peserta didik adalah siswa kelas 11 dengan rentang usia 16-17 tahun.

**METODE PEMBELAJARAN**

- **Model Pembelajaran:** Kolaboratif
- **Metode:** Diskusi kelompok, dan praktik lisan.

## **CAPAIAN PEMBELAJARAN, ELEMEN CP, DAN TUJUAN PEMBELAJARAN**

### **Capaian Pembelajaran**

Pada akhir Fase F, peserta didik menggunakan bahasa Inggris untuk berkomunikasi sesuai dengan situasi, tujuan, dan pemirsa/pembacanya. Mereka menggunakan bahasa Inggris untuk berinteraksi dan bertukar ide, pengalaman, dan pendapat dengan orang lain dalam berbagai konteks, baik formal maupun informal. Mereka menggunakan bahasa Inggris untuk berdiskusi dan menyampaikan keinginan/perasaan, serta membuat perbandingan dan menanggapi pendapat dengan alasan yang relevan dari berbagai topik yang dekat dengan kehidupan mereka. Mereka memahami ide utama dan detail yang relevan dari informasi yang disampaikan secara lisan dan dengan bantuan visual, dan menggunakan kosa kata sesuai dengan konteks. Mereka dapat mengganti atau menyusun ulang beberapa elemen kalimat untuk dapat berpartisipasi dalam diskusi, mengungkapkan preferensi, atau menjelaskan alasan dan tujuan mereka dengan bahasa yang lebih lengkap dan mendalam. Mereka menggunakan bahasa Inggris untuk mengkomunikasikan opini mereka terkait dengan isu sosial dan untuk membahas minat, perilaku, dan nilai-nilai dalam berbagai konteks budaya yang dekat dengan kehidupan pemuda. Mereka memberikan dan menjelaskan pendapat mereka menggunakan bahasa Inggris dalam berbagai jenis teks, baik lisan, tulisan, maupun visual, yang dihasilkan dalam konteks yang sesuai dengan audiens dan tujuan komunikasi yang relevan.

### **Elemen Capaian Pembelajaran**

Pada akhir Fase F, peserta didik menggunakan bahasa Inggris untuk bertukar ide, pendapat, dan pandangan dengan guru, teman sebaya dan orang lain dalam berbagai konteks formal dan informal. Peserta didik memahami dan mengungkapkan informasi yang relevan dalam diskusi atau presentasi tentang topik yang telah familiar di sekolah, misalnya perbandingan dan perkembangan yang telah mereka alami. Mereka menggunakan kosakata yang sesuai dengan konteks dan tujuan komunikasi.

**Tujuan Pembelajaran**

Peserta didik dapat:

1. Peserta didik mampu mengidentifikasi dan memahami kosakata dasar akuntansi dalam bahasa Inggris, seperti assets, liabilities, revenue, dan expenses.
2. Peserta didik mampu mengenali dan menafsirkan kosakata akuntansi yang digunakan dalam teks report.
3. Peserta didik mampu menggunakan kosakata akuntansi secara tepat dalam konteks dengan menulis teks report sederhana yang memuat minimal lima istilah akuntansi dalam bahasa Inggris.
4. Peserta didik mampu menjelaskan dan mempresentasikan konsep akuntansi menggunakan kosakata akuntansi yang sesuai serta bahasa Inggris yang jelas dan tepat.

**PEMAHAMAN BERMAKNA**

Peserta didik memahami konsep dasar akuntansi dan laporan keuangan dalam bahasa Inggris dengan cara yang relevan dan aplikatif. Mereka dapat menghubungkan istilah-istilah akuntansi dengan konteks nyata dalam kehidupan sehari-hari, serta dapat mengkomunikasikan kosa kata akuntansi secara efektif melalui keterampilan membaca, menulis, dan berbicara dalam bahasa Inggris.

**PERTANYAAN PEMANTIK**

1. "Did you watch the video about accounting vocabulary yesterday?"
2. "What new words did you notice from the video?"

**PERSIAPAN PEMBELAJARAN**

1. Persiapan Guru
  - Menyiapkan perangkat pembelajaran berupa RPP, dan LKPD.
  - Membuat dan mengunggah video pembelajaran singkat (TikTok) tentang kosakata akuntansi dalam bahasa Inggris agar dapat diakses siswa sebelum pembelajaran di kelas.

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- Menyiapkan contoh report text yang relevan dengan topik akuntansi.
- Membuat Google Form untuk kuis diagnostik awal (berisi identitas dasar siswa seperti gender, usia, kelas, akses internet, serta pertanyaan pemahaman dari video).
- Menyiapkan media pembelajaran di kelas, seperti laptop, proyektor/LCD, dan papan tulis.
- Menentukan pembagian kelompok belajar (4–5 siswa per kelompok) untuk kegiatan Joint Construction of Text.

## 2. Persiapan Peserta Didik

- Menonton video TikTok yang telah dibagikan guru minimal dua kali sebelum pertemuan di kelas.
- Mencatat kosakata penting yang muncul di video ke dalam LKPD yang telah dibagikan guru.
- Membuat ringkasan singkat isi video (3–4 kalimat) untuk dibawa ke kelas.
- Membawa LKPD ke sekolah untuk digunakan dalam kegiatan diskusi, latihan kosakata, dan penulisan teks.
- Mempersiapkan diri untuk presentasi kelompok dan menanggapi pertanyaan dengan percaya diri.

**1) Procedures at home activity:**

| Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Tujuan: Mengaktifkan siswa agar tidak hanya pasif menonton, tapi juga berefleksi dan menyiapkan diskusi kelas.</p> <ol style="list-style-type: none"> <li>1. Menonton Video <ul style="list-style-type: none"> <li>● Siswa menonton video TikTok buatan guru minimal 2 kali.</li> <li>● Pertama untuk pemahaman umum, kedua untuk mencatat detail penting.</li> </ul> </li> <li>2. Mencatat &amp; Merespons <ul style="list-style-type: none"> <li>● Catat kosakata/materi penting dari video.</li> <li>● Apa yang kamu pahami dari isi video?</li> <li>● Vocabulary apa saja yang ada didalam video?</li> <li>● Apakah ada hal yang belum kamu mengerti?</li> </ul> </li> <li>3. Refleksi Mandiri <ul style="list-style-type: none"> <li>● Siswa menuliskan ringkasan singkat (3–4 kalimat) tentang isi video.</li> <li>● Siswa bisa membuat komentar singkat pada kolom komentar TikTok video tersebut sesuai instruksi di video .</li> </ul> </li> <li>4. Mencatat Hasil dan Mengerjakan Kuis Singkat <ul style="list-style-type: none"> <li>● Hasil catatan ditulis ke dalam LKPD yang sudah diberikan guru dengan rapi untuk dibawa kesekolah sebagai catatan pengingat saat in-class activity.</li> <li>● Mengerjakan kuis singkat melalui google form untuk mengetahui apakah siswa benar-benar menonton video atau tidak.</li> </ul> </li> </ol> |

**2) Procedures in-class activity:**

| Opening Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Kegiatan Awal (3 Menit)</b></p> <ul style="list-style-type: none"> <li>• <b>Pembukaan</b> <ul style="list-style-type: none"> <li>○ Guru menyapa peserta didik “Good Morning”</li> <li>○ “Did you watch the video about accounting vocabulary yesterday?”</li> <li>○ “What new words did you notice from the video?”</li> <li>○ Guru melakukan review terhadap komentar yang telah mereka buat di postingan video TikTok tersebut.</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Main Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p><b>JP 1 – Building Knowledge of the Field (BKoF) – Aktivasi Pengetahuan Awal &amp; Vocabulary Practice (10 menit)</b></p> <p>Menggunakan catatan siswa dari video sebagai sumber utama untuk mengaktivasi pengetahuan awal dan memperkenalkan kosakata akuntansi dasar.</p> <p>Steps:</p> <ol style="list-style-type: none"> <li>1. Pair Comparison <ul style="list-style-type: none"> <li>• Dalam pasangan, siswa saling membandingkan catatan.</li> <li>• Mereka mendiskusikan arti kosakata baru dan mencoba menjelaskan dengan kata-kata sendiri.</li> </ul> </li> <li>2. Vocabulary Matching (Teacher-led) <ul style="list-style-type: none"> <li>• Siswa diminta untuk membentuk kelompok sebanyak 4-5 anggota perkelompok.</li> <li>• Guru menulis 5 vocabulary di papan tulis</li> <li>• Siswa diminta mencocokkan istilah dengan definisi singkat bergantian maju kedepan perkelompok.</li> </ul> </li> </ol> |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Vocabulary List:</b></p> <p><b>Revenue:</b> Money earned from selling products or services.</p> <p><b>Expenses:</b> The costs required to run the business.</p> <p><b>Cost of Goods Sold (COGS):</b> The costs directly related to producing the goods that are sold.</p> <p><b>Assets:</b> Valuable items owned by the business, such as equipment or inventory.</p> <p><b>Liabilities:</b> Debts or obligations the business must pay.</p> <p><b>Equity:</b> The owner's share of the business after subtracting liabilities from assets.</p> <p><b>Accounts Receivable:</b> Money owed to the business by customers.</p> <p><b>Accounts Payable:</b> Money the business owes to suppliers.</p> <p><b>Petty Cash:</b> Cash used to pay for small, everyday expenses in business operations.</p> <p><b>Inventory:</b> The goods a business holds for resale or for use in production.</p> |
| <p><b>JP 2 – Modeling of Text (MoT) – Analyzing The Features of Report Text (25 menit)</b></p> <p>Menggunakan teks yang sudah dipelajari di rumah untuk menganalisis struktur, kosakata, dan ciri kebahasaan sebelum menulis bersama.</p> <p>Steps</p> <ol style="list-style-type: none"> <li>1. Guided Structure Analysis <ul style="list-style-type: none"> <li>• Guru tampilkan potongan teks report di layar yang diambil dari video TikTok yang sebelumnya ditonton di rumah.</li> <li>• Diskusi bersama: identifikasi bagian general statement dan details/explanation.</li> <li>• Siswa menandai bagian itu di catatan mereka.</li> </ul> </li> <li>2. Vocabulary in Context <ul style="list-style-type: none"> <li>• Guru memakai semua vocabulary dari teks.</li> </ul> </li> </ol>                                                                                                     |

- Siswa diminta menjelaskan arti istilah tersebut berdasarkan kalimat dalam teks, bukan sekadar terjemahan. Guru meminta perwakilan 2 orang dari setiap grup.

### 3. Language Features Focus

- Guru meminta siswa menunjukkan ciri bahasa report text yang telah mereka pelajari dari video TikTok yang telah ditonton di rumah.

- Siswa mencari contoh lain dalam teks dan mendiskusikan fungsinya.

### 4. Wrap-up & Link to Writing

- Guru tanya: “Jika kalian menulis teks report , bagian apa yang wajib ada?”

## **JP 3 – Joint & Independent Construction of Text (JCoT & ICoT) – Writing**

Durasi: 70 menit (2 × 35 menit)

Siswa menulis teks bersama dalam kelompok dengan arahan guru, lalu masing-masing individu membuat ringkasan dari teks kelompok tersebut.

### Sesi 1 (35 menit) – Joint Construction (Group Writing)

#### 1. Brainstorming & Idea Sharing

- Guru memancing ide dengan pertanyaan/kata kunci.
- Siswa menyumbang ide, guru menuliskan poin penting di papan sebagai referensi umum.

#### 2. Group Construction

- Siswa langsung bekerja dalam kelompok kecil untuk mengembangkan paragraf berdasarkan ide yang sudah terkumpul dengan menggunakan kosa kata akuntansi yang telah dipelajari di JP 1 menyertakan 10 kosa kata akuntansi dalam Bahasa Inggris kurang lebih 150 kata.

- Guru berperan sebagai fasilitator: berkeliling, memberi arahan, dan membantu bila ada kendala kosakata, tata bahasa, atau isi.

#### 3. Wrap-up

- Beberapa kelompok membacakan hasil tulisannya.
- Guru memberikan umpan balik umum.

**Sesi 2 (35 menit) – Independent Construction (Individual Summary)**

1. Review Group Text
  - Guru menampilkan hasil teks kelompok di papan.
  - Diskusi singkat tentang isi dan struktur teks.
2. Individual Summarizing
  - Setiap siswa menulis ringkasan dari teks yang dibuat kelompok.
  - Guru mendampingi bila ada kesulitan.
3. Sharing & Feedback
  - Beberapa siswa membacakan ringkasannya.
  - Guru memberi koreksi umum dan apresiasi.

**Closing Activities (7 Menit)**

1. Refleksi Kelas
  - Refleksi:
  - Guru dan siswa melakukan refleksi mengenai pembelajaran hari ini

dengan pertanyaan-pertanyaan seperti:

“What new accounting terms did you learn today?”

“How do you make a report text?”

“Do you feel more confident using accounting vocabulary in English?”

2. Kesimpulan dan Penguatan

- Guru memberikan kesimpulan mengenai materi yang telah dipelajari, yakni bagaimana menggunakan kosakata akuntansi dalam bahasa Inggris dengan benar.

- Guru juga mengingatkan siswa terkait struktur report text.

3. Doa Penutupan

- Guru menutup pembelajaran dengan doa bersama, berharap siswa dapat mengaplikasikan kosakata akuntansi yang telah dipelajari.

**LAMPIRAN****1. LKPD**

- At Home Activity

Lembar Kerja Peserta Didik (LKPD)

Mata Pelajaran : Bahasa Inggris

Kelas/Semester : XI / Ganjil

Topik : Vocabulary & Understanding through Video

Tujuan : Mengaktifkan siswa agar tidak hanya pasif menonton, tetapi juga berefleksi dan menyiapkan diskusi kelas.

Petunjuk Pengerjaan

1. Tonton video TikTok buatan guru minimal dua kali:
  - Pertama: pahami isi secara umum.
  - Kedua: catat detail penting.
2. Lengkapi bagian catatan di bawah ini dengan rapi.
3. Tulis refleksi singkat sesuai instruksi.
4. Kumpulkan hasil ini saat pertemuan di kelas.

Bagian 1 – Menonton Video

- Judul: \_\_\_\_\_
- Tanggal menonton: \_\_\_\_\_

Bagian 2 – Mencatat & Merespons

1. Tuliskan kosakata penting dari video (minimal 5 kata/istilah):
  - 
  - 
  - 
  - 
  -

2. Apa yang kamu pahami dari isi video?

.....  
 .....

3. Vocabulary apa saja yang muncul dalam video?

.....  
 .....

4. Apakah ada hal yang belum kamu mengerti? Jika ada, tuliskan.

.....  
 .....

### Bagian 3 – Refleksi Mandiri

Tuliskan ringkasan singkat isi video (3–4 kalimat):

.....  
 .....  
 .....

Komentar singkat (seperti di kolom komentar TikTok):

.....

### Bagian 4 – Catatan Akhir

Bawa LKPD ini untuk dipakai saat pembelajaran berlangsung dan berdiskusi.

Checklist:

- ☐ Saya sudah menonton 2 kali.
- ☐ Saya sudah mencatat kosakata penting.
- ☐ Saya sudah menulis ringkasan.
- ☐ Saya siap membawa catatan ke kelas untuk diskusi.

- In-Class Activity

1. JcoT Activity

Sesi 1 – Joint Construction (Group Writing)

Nama Anggota Kelompok:

1.

2.

3.

4.

Tugas:

- Tulislah teks report singkat (5-6 kalimat) bersama kelompokmu.
- Gunakan 10 kosakata akuntansi dalam Bahasa Inggris yang sudah dipelajari.

Teks Kelompok:

.....

.....

.....

.....

Checklist – Self Evaluation (Kelompok):

- ☐ Teks memiliki General Classification
- ☐ Teks memiliki Details/Explanation
- ☐ Menggunakan 10 kosakata akuntansi dalam Bahasa Inggris
- ☐ Menggunakan ciri bahasa report text (misalnya present tense, factual language, focus on generalization)

## 2. IcoT Activity

### Sesi 2 – Independent Construction (Individual Summary)

Nama Siswa: \_\_\_\_\_

Instruksi:

- Bacalah teks kelompokmu.
- Buat ringkasan singkat (3-4 kalimat) dengan bahasamu sendiri.

Ringkasan Individu:

.....

.....

.....

.....

Checklist – Self Evaluation (Individu):

- ☐ Ringkasan mencakup isi utama dari teks kelompok
- ☐ Struktur ringkasan jelas & runtut
- ☐ Menggunakan 10 kosa kata bahasa Inggris yang telah dipelajari

2.Video Materi :

[https://drive.google.com/file/d/1do0xqLwQiup5CCVgiFKw66VtITvd\\_KTn/view?usp=d\\_rivesdk](https://drive.google.com/file/d/1do0xqLwQiup5CCVgiFKw66VtITvd_KTn/view?usp=d_rivesdk)

3.Kuis Singkat Untuk Video

<https://forms.gle/L6aZ24dEMMrteqQQA>

**Lesson Plan Experimental Class 2****Lesson Plan Experimental Class**

|                      |                                                                   |
|----------------------|-------------------------------------------------------------------|
| <b>Kelas</b>         | : English/11th grade                                              |
| <b>Judul/Tema</b>    | : English for Accounting: Learning Vocabulary Through Report Text |
| <b>Nama Sekolah</b>  | : SMK 02 ISLAM 45 AMBULU                                          |
| <b>Alokasi Waktu</b> | : 3JP x 40 minutes                                                |
| <b>Penyusun</b>      | : Louise Valentyna/220210401050                                   |

**KOMPETENSI AWAL PESERTA DIDIK**

Peserta didik telah mengenal kosakata dasar dalam Akuntansi dalam Bahasa Inggris dan kosakata sederhana dalam kehidupan sehari-hari.

**PELAJAR PANCASILA**

Profil Pelajar Pancasila adalah karakter dan kemampuan yang didasarkan pada nilai-nilai Pancasila yang melekat pada setiap siswa di Indonesia. Profil Pelajar Pancasila memiliki enam karakter utama yang ingin dibangun dan dihidupkan pada diri setiap siswa di Indonesia yaitu 1) beriman, bertakwa kepada Tuhan Yang Maha Esa dan berakhlak mulia, 2) gotong royong, 3) kreativitas, 4) nalar kritis, 5) kebinekaan global, dan 6) kemandirian

**SARANA DAN PRASARANA**

- Ruang kelas kondusif
- Proyektor/LCD
- LKPD dan Materi

**TARGET PESERTA DIDIK**

Target peserta didik adalah siswa kelas 11 dengan rentang usia 16-17 tahun.

**METODE PEMBELAJARAN**

- **Model Pembelajaran:** Kolaboratif
- **Metode:** Diskusi kelompok, dan praktik lisan.

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- Menyiapkan media pembelajaran di kelas, seperti laptop, proyektor/LCD, dan papan tulis.
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- Membuat ringkasan singkat isi video (3–4 kalimat) untuk dibawa ke kelas.
- Membawa LKPD ke sekolah untuk digunakan dalam kegiatan diskusi, latihan kosakata, dan penulisan teks.
- Mempersiapkan diri untuk presentasi kelompok dan menanggapi pertanyaan dengan percaya diri.

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| Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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| <p>1. Procedures at Home Activity:</p> <p>Tujuan: Mengaktifkan siswa agar tidak hanya pasif menonton, tetapi juga berefleksi dan menyiapkan diskusi kelas. Steps:</p> <ol style="list-style-type: none"> <li>1. Menonton Video: <ul style="list-style-type: none"> <li>• Siswa menonton video yang diberikan oleh guru dua kali.</li> <li>• Pertama untuk memahami materi secara umum.</li> <li>• Kedua untuk mencatat kosakata akuntansi penting.</li> </ul> </li> <li>2. Mencatat &amp; Merespons: <ul style="list-style-type: none"> <li>• Catat kosakata penting yang muncul dalam video.</li> <li>• Apa yang kamu pahami dari isi video?</li> <li>• Vocabulary apa saja yang muncul dalam video?</li> </ul> </li> <li>3. Refleksi Mandiri: <ul style="list-style-type: none"> <li>• Siswa menuliskan ringkasan singkat tentang isi video (3-4 kalimat).</li> <li>• Membuat komentar singkat sesuai instruksi video TikTok.</li> </ul> </li> <li>4. Mengerjakan Kuis Singkat: <ul style="list-style-type: none"> <li>• Mengisi kuis singkat di Google Form untuk mengonfirmasi pemahaman tentang materi.</li> </ul> <p><a href="https://forms.gle/Pit3ZarLFrbxa9F38">https://forms.gle/Pit3ZarLFrbxa9F38</a></p> </li> </ol> |

**2) Procedures in-class activity:**

| Opening Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Kegiatan Awal (3 Menit)</b></p> <ul style="list-style-type: none"> <li>• <b>Pembukaan</b> <ul style="list-style-type: none"> <li>○ Guru menyapa peserta didik “Good Morning”</li> <li>○ “Did you watch the video about accounting vocabulary yesterday?”</li> <li>○ “What new words did you notice from the video?”</li> <li>○ Guru melakukan review terhadap komentar yang telah mereka buat di postingan video TikTok tersebut.</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Main Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p><b>JP 1 – Building Knowledge of the Field (BKoF) – Aktivasi Pengetahuan Awal &amp; Vocabulary Practice (10 menit)</b></p> <p>Menggunakan catatan siswa dari video sebagai sumber utama untuk mengaktivasi pengetahuan awal dan memperkenalkan kosakata akuntansi dasar.</p> <p>Steps:</p> <ol style="list-style-type: none"> <li>1. Pair Comparison <ul style="list-style-type: none"> <li>• Dalam pasangan, siswa saling membandingkan catatan.</li> <li>• Mereka mendiskusikan arti kosakata baru dan mencoba menjelaskan dengan kata-kata sendiri.</li> </ul> </li> <li>2. Vocabulary Matching (Teacher-led) <ul style="list-style-type: none"> <li>• Siswa diminta untuk membentuk kelompok sebanyak 4-5 anggota perkelompok.</li> <li>• Guru menulis 5 vocabulary di papan tulis</li> <li>• Siswa diminta mencocokkan istilah dengan definisi singkat bergantian maju kedepan perkelompok.</li> </ul> </li> </ol> |
| <p>Vocabulary List:</p> <ol style="list-style-type: none"> <li>1. Depreciation: <p>]The gradual loss of value of an asset over time.</p> </li> <li>2. Net Income:</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

The profit a company earns after all expenses are subtracted from revenue.

3. Gross Profit:

Sales minus the cost of goods sold.

4. Income Statement:

A financial report that shows a company's revenues and expenses over a period of time.

5. Balance Sheet:

A financial statement that shows a company's assets, liabilities, and equity at a specific time.

6. Cash Flow:

The movement of money coming into and going out of a business.

7. Trial Balance:

A report used to check whether total debits equal total credits.

8. Retained Earnings:

Profits kept in the business instead of being paid out to owners.

9. Interest:

The cost of borrowing money.

10. Long-Term Loan:

Money borrowed by a company that is repaid in more than one year.

**JP 2 – Modeling of Text (MoT) – Analyzing The Features of Report Text (25 menit)**

Menggunakan teks yang sudah dipelajari di rumah untuk menganalisis struktur, kosakata, dan ciri kebahasaan sebelum menulis bersama.

Steps

1. Guided Structure Analysis

- Guru tampilkan potongan teks report di layar yang diambil dari video TikTok yang sebelumnya ditonton di rumah.

- Diskusi bersama: identifikasi bagian general statement dan details/explanation.
  - Siswa menandai bagian itu di catatan mereka.
2. Vocabulary in Context
- Guru memakai semua vocabulary dari teks.
  - Siswa diminta menjelaskan arti istilah tersebut berdasarkan kalimat dalam teks, bukan sekadar terjemahan. Guru meminta perwakilan 2 orang dari setiap grup.

3. Language Features Focus
- Guru meminta siswa menunjukkan ciri bahasa report text yang telah mereka pelajari dari video TikTok yang telah ditonton di rumah.
  - Siswa mencari contoh lain dalam teks dan mendiskusikan fungsinya.
4. Wrap-up & Link to Writing
- Guru tanya: “Jika kalian menulis teksreport, bagian apa yang wajib ada?”

### **JP 3 – Joint & Independent Construction of Text (JCoT & ICoT) – Writing**

Durasi: 70 menit (2 × 35 menit)

Siswa menulis teks bersama dalam kelompok dengan arahan guru, lalu masing-masing individu membuat ringkasan dari teks kelompok tersebut.

#### **Sesi 1 (35 menit) – Joint Construction (Group Writing)**

1. Brainstorming & Idea Sharing
- Guru memancing ide dengan pertanyaan/kata kunci.
  - Siswa menyumbang ide, guru menuliskan poin penting di papan sebagai referensi umum.
2. Group Construction
- Siswa langsung bekerja dalam kelompok kecil untuk mengembangkan paragraf berdasarkan ide yang sudah terkumpul dengan menggunakan kosa kata akuntansi yang telah dipelajari di JP 1 menyertakan 10 kosa kata akuntansi dalam Bahasa Inggris kurang lebih 150 kata.

- Guru berperan sebagai fasilitator: berkeliling, memberi arahan, dan membantu bila ada kendala kosakata, tata bahasa, atau isi.

### 3. Wrap-up

- Beberapa kelompok membacakan hasil tulisannya.
- Guru memberikan umpan balik umum.

### Sesi 2 (35 menit) – Independent Construction (Individual Summary)

#### 1. Review Group Text

- Guru menampilkan hasil teks kelompok di papan.
- Diskusi singkat tentang isi dan struktur teks.

#### 2. Individual Summarizing

- Setiap siswa menulis ringkasan dari teks yang dibuat kelompok.
- Guru mendampingi bila ada kesulitan.

#### 3. Sharing & Feedback

- Beberapa siswa membacakan ringkasannya.
- Guru memberi koreksi umum dan apresiasi.

### Closing Activities (7 Menit)

#### 1. Refleksi Kelas

- Refleksi:
- Guru dan siswa melakukan refleksi mengenai pembelajaran hari ini

dengan pertanyaan-pertanyaan seperti:

“What new accounting terms did you learn today?”

“How do you make a report text?”

“Do you feel more confident using accounting vocabulary in English?”

#### 2. Kesimpulan dan Penguatan

• Guru memberikan kesimpulan mengenai materi yang telah dipelajari, yakni bagaimana menggunakan kosakata akuntansi dalam bahasa Inggris dengan benar.

- Guru juga mengingatkan siswa terkait struktur report text.

#### 3. Doa Penutupan

• Guru menutup pembelajaran dengan doa bersama, berharap siswa dapat mengaplikasikan kosakata akuntansi yang telah dipelajari.

**LAMPIRAN****1. LKPD**

- At Home Activity

Lembar Kerja Peserta Didik (LKPD)

Mata Pelajaran : Bahasa Inggris

Kelas/Semester : XI / Ganjil

Topik : Vocabulary & Understanding through Video

Tujuan : Mengaktifkan siswa agar tidak hanya pasif menonton, tetapi juga berefleksi dan menyiapkan diskusi kelas.

Petunjuk Pengerjaan

1. Tonton video TikTok buatan guru minimal dua kali:
  - Pertama: pahami isi secara umum.
  - Kedua: catat detail penting.
2. Lengkapi bagian catatan di bawah ini dengan rapi.
3. Tulis refleksi singkat sesuai instruksi.
4. Kumpulkan hasil ini saat pertemuan di kelas.

Bagian 1 – Menonton Video

- Judul: \_\_\_\_\_
- Tanggal menonton: \_\_\_\_\_

Bagian 2 – Mencatat & Merespons

1. Tuliskan kosakata penting dari video (minimal 5 kata/istilah):

- 

- 

-

- 
- 

2. Apa yang kamu pahami dari isi video?

.....

.....

3. Vocabulary apa saja yang muncul dalam video?

.....

.....

4. Apakah ada hal yang belum kamu mengerti? Jika ada, tuliskan.

.....

.....

### Bagian 3 – Refleksi Mandiri

Tuliskan ringkasan singkat isi video (3–4 kalimat):

.....

.....

.....

Komentar singkat (seperti di kolom komentar TikTok):

.....

### Bagian 4 – Catatan Akhir

Bawa LKPD ini untuk dipakai saat pembelajaran berlangsung dan berdiskusi.

Checklist:

- ☐ Saya sudah menonton 2 kali.
- ☐ Saya sudah mencatat kosakata penting.
- ☐ Saya sudah menulis ringkasan.
- ☐ Saya siap membawa catatan ke kelas untuk diskusi.

- In-Class Activity

1. JcoT Activity

Sesi 1 – Joint Construction (Group Writing)

Nama Anggota Kelompok:

1.

2.

3.

4.

Tugas:

- Tulislah teks report singkat (5-6 kalimat) bersama kelompokmu.
- Gunakan 10 kosakata akuntansi dalam Bahasa Inggris yang sudah dipelajari.

Teks Kelompok:

.....

.....

.....

.....

Checklist – Self Evaluation (Kelompok):

- ☐ Teks memiliki General Classification
- ☐ Teks memiliki Details/Explanation
- ☐ Menggunakan 10 kosakata akuntansi dalam Bahasa Inggris
- ☐ Menggunakan ciri bahasa report text (misalnya present tense, factual language, focus on generalization)

2. IcoT Activity

Sesi 2 – Independent Construction (Individual Summary)

Nama Siswa: \_\_\_\_\_

Instruksi:

- Bacalah teks kelompokmu.
- Buat ringkasan singkat (3-4 kalimat) dengan bahasamu sendiri.

Ringkasan Individu:

.....

.....

.....

.....

Checklist – Self Evaluation (Individu):

- ☐ Ringkasan mencakup isi utama dari teks kelompok
- ☐ Struktur ringkasan jelas & runtut
- ☐ Menggunakan 10 kosa kata bahasa Inggris yang telah dipelajari

2.Video Materi :

<https://drive.google.com/file/d/1Skkyr17TKpWqFDHqCCF2koIm52Ma2m3/view?usp=drivesdk>

3.Kuis Singkat Untuk Video

<https://forms.gle/Pit3ZarLFrbxa9F38>



**Lesson Plan Experimental Class 3****Lesson Plan Experimental Class**

|                      |                                                                   |
|----------------------|-------------------------------------------------------------------|
| <b>Kelas</b>         | : English/11th grade                                              |
| <b>Judul/Tema</b>    | : English for Accounting: Learning Vocabulary Through Report Text |
| <b>Nama Sekolah</b>  | : SMK 02 ISLAM 45 AMBULU                                          |
| <b>Alokasi Waktu</b> | : 3JP x 40 minutes                                                |
| <b>Penyusun</b>      | : Louise Valentyna/220210401050                                   |

**KOMPETENSI AWAL PESERTA DIDIK**

Peserta didik telah mengenal kosakata dasar dalam Akuntansi dalam Bahasa Inggris dan kosakata sederhana dalam kehidupan sehari-hari.

**PELAJAR PANCASILA**

Profil Pelajar Pancasila adalah karakter dan kemampuan yang didasarkan pada nilai-nilai Pancasila yang melekat pada setiap siswa di Indonesia. Profil Pelajar Pancasila memiliki enam karakter utama yang ingin dibangun dan dihidupkan pada diri setiap siswa di Indonesia yaitu 1) beriman, bertakwa kepada Tuhan Yang Maha Esa dan berakhlak mulia, 2) gotong royong, 3) kreativitas, 4) nalar kritis, 5) kebinekaan global, dan 6) kemandirian

**SARANA DAN PRASARANA**

- Ruang kelas kondusif
- Proyektor/LCD
- LKPD dan Materi

**TARGET PESERTA DIDIK**

Target peserta didik adalah siswa kelas 11 dengan rentang usia 16-17 tahun.

**METODE PEMBELAJARAN**

- **Model Pembelajaran:** Kolaboratif

- **Metode:** Diskusi kelompok, dan praktik lisan.

## **CAPAIAN PEMBELAJARAN, ELEMEN CP, DAN TUJUAN PEMBELAJARAN**

### **Capaian Pembelajaran**

Pada akhir Fase F, peserta didik menggunakan bahasa Inggris untuk berkomunikasi sesuai dengan situasi, tujuan, dan pemirsa/pembacanya. Mereka menggunakan bahasa Inggris untuk berinteraksi dan bertukar ide, pengalaman, dan pendapat dengan orang lain dalam berbagai konteks, baik formal maupun informal. Mereka menggunakan bahasa Inggris untuk berdiskusi dan menyampaikan keinginan/perasaan, serta membuat perbandingan dan menanggapi pendapat dengan alasan yang relevan dari berbagai topik yang dekat dengan kehidupan mereka. Mereka memahami ide utama dan detail yang relevan dari informasi yang disampaikan secara lisan dan dengan bantuan visual, dan menggunakan kosa kata sesuai dengan konteks. Mereka dapat mengganti atau menyusun ulang beberapa elemen kalimat untuk dapat berpartisipasi dalam diskusi, mengungkapkan preferensi, atau menjelaskan alasan dan tujuan mereka dengan bahasa yang lebih lengkap dan mendalam. Mereka menggunakan bahasa Inggris untuk mengkomunikasikan opini mereka terkait dengan isu sosial dan untuk membahas minat, perilaku, dan nilai-nilai dalam berbagai konteks budaya yang dekat dengan kehidupan pemuda. Mereka memberikan dan menjelaskan pendapat mereka menggunakan bahasa Inggris dalam berbagai jenis teks, baik lisan, tulisan, maupun visual, yang dihasilkan dalam konteks yang sesuai dengan audiens dan tujuan komunikasi yang relevan.

### **Elemen Capaian Pembelajaran**

Pada akhir Fase F, peserta didik menggunakan bahasa Inggris untuk bertukar ide, pendapat, dan pandangan dengan guru, teman sebaya dan orang lain dalam berbagai konteks formal dan informal. Peserta didik memahami dan mengungkapkan informasi yang relevan dalam diskusi atau presentasi tentang

topik yang telah familiar di sekolah, misalnya perbandingan dan perkembangan yang telah mereka alami. Mereka menggunakan kosakata yang sesuai dengan konteks dan tujuan komunikasi.

### **Tujuan Pembelajaran**

Peserta didik dapat:

1. Peserta didik mampu mengidentifikasi dan memahami kosakata dasar akuntansi dalam bahasa Inggris, seperti assets, liabilities, revenue, dan expenses.
2. Peserta didik mampu mengenali dan menafsirkan kosakata akuntansi yang digunakan dalam teks report.
3. Peserta didik mampu menggunakan kosakata akuntansi secara tepat dalam konteks dengan menulis teks report sederhana yang memuat minimal lima istilah akuntansi dalam bahasa Inggris.
4. Peserta didik mampu menjelaskan dan mempresentasikan konsep akuntansi menggunakan kosakata akuntansi yang sesuai serta bahasa Inggris yang jelas dan tepat.

### **PEMAHAMAN BERMAKNA**

Peserta didik memahami konsep dasar akuntansi dan laporan keuangan dalam bahasa Inggris dengan cara yang relevan dan aplikatif. Mereka dapat menghubungkan istilah-istilah akuntansi dengan konteks nyata dalam kehidupan sehari-hari, serta dapat mengkomunikasikan kosa kata akuntansi secara efektif melalui keterampilan membaca, menulis, dan berbicara dalam bahasa Inggris.

### **PERTANYAAN PEMANTIK**

1. "Did you watch the video about accounting vocabulary yesterday?"
2. "What new words did you notice from the video?"

### **PERSIAPAN PEMBELAJARAN**

#### **1. Persiapan Guru**

- Menyiapkan perangkat pembelajaran berupa RPP, dan LKPD.

- Membuat dan mengunggah video pembelajaran singkat (TikTok) tentang kosakata akuntansi dalam bahasa Inggris agar dapat diakses siswa sebelum pembelajaran di kelas.
- Menyusun daftar kosakata akuntansi yang akan dipelajari (assets, liabilities, revenue, expenses, petty cash, accounts receivable, accounts payable, equity, inventory).
- Menyiapkan contoh report text yang relevan dengan topik akuntansi.
- Membuat Google Form untuk kuis diagnostik awal (berisi identitas dasar siswa seperti gender, usia, kelas, akses internet, serta pertanyaan pemahaman dari video).
- Menyiapkan media pembelajaran di kelas, seperti laptop, proyektor/LCD, dan papan tulis.
- Menentukan pembagian kelompok belajar (4–5 siswa per kelompok) untuk kegiatan Joint Construction of Text.

## 2. Persiapan Peserta Didik

- Menonton video TikTok yang telah dibagikan guru minimal dua kali sebelum pertemuan di kelas.
- Mencatat kosakata penting yang muncul di video ke dalam LKPD yang telah dibagikan guru.
- Membuat ringkasan singkat isi video (3–4 kalimat) untuk dibawa ke kelas.
- Membawa LKPD ke sekolah untuk digunakan dalam kegiatan diskusi, latihan kosakata, dan penulisan teks.
- Mempersiapkan diri untuk presentasi kelompok dan menanggapi pertanyaan dengan percaya diri.

**3) Procedures at home activity:**

| Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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## 4) Procedures in-class activity:

| Opening Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
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| <p><b>Vocabulary List &amp; Explanations</b></p> <ul style="list-style-type: none"> <li>• Short-Term Loan: Money borrowed that must be repaid within one year.</li> <li>• Fixed Assets: Long-term resources like buildings, machines, and office furniture.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

- Current Assets: Assets that can be converted into cash within one year
- Intangible
- Assets: Non-physical assets such as trademarks, patents, or copyrights.
- Audit: An inspection of a company's financial records.
- Dividend: A part of company profit that is distributed to shareholders.
- Bad Debts: Money that customers are unable to pay back.
- Notes Payable: Written promises by a company to pay a debt in the future.
- Accrued Expenses: Expenses that have been recorded but not yet paid.
- Capital: Money invested by the owner to start or grow a business.

## **JP 2 – Modeling of Text (MoT) – Analyzing The Features of Report Text (25 menit)**

Menggunakan teks yang sudah dipelajari di rumah untuk menganalisis struktur, kosakata, dan ciri kebahasaan sebelum menulis bersama.

### **Steps**

1. Guided Structure Analysis
  - Guru tampilkan potongan teks report di layar yang diambil dari video TikTok yang sebelumnya ditonton di rumah.
  - Diskusi bersama: identifikasi bagian general statement dan details/explanation.
  - Siswa menandai bagian itu di catatan mereka.
2. Vocabulary in Context
  - Guru memakai semua vocabulary dari teks.
  - Siswa diminta menjelaskan arti istilah tersebut berdasarkan kalimat dalam teks, bukan sekadar terjemahan. Guru meminta perwakilan 2 orang dari setiap grup.
3. Language Features Focus
  - Guru meminta siswa menunjukkan ciri bahasa report text yang telah mereka pelajari dari video TikTok yang telah ditonton di rumah.
  - Siswa mencari contoh lain dalam teks dan mendiskusikan fungsinya.

4. Wrap-up & Link to Writing

- Guru tanya: “Jika kalian menulis teks report , bagian apa yang wajib ada?”

**JP 3 – Joint & Independent Construction of Text (JCoT & ICoT) – Writing**

Durasi: 70 menit (2 × 35 menit)

Siswa menulis teks bersama dalam kelompok dengan arahan guru, lalu masing-masing individu membuat ringkasan dari teks kelompok tersebut.

**Sesi 1 (35 menit) – Joint Construction (Group Writing)**

1. Brainstorming & Idea Sharing

- Guru memancing ide dengan pertanyaan/kata kunci.
- Siswa menyumbang ide, guru menuliskan poin penting di papan sebagai referensi umum.

2. Group Construction

- Siswa langsung bekerja dalam kelompok kecil untuk mengembangkan paragraf berdasarkan ide yang sudah terkumpul dengan menggunakan kosa kata akuntansi yang telah dipelajari di JP 1 menyertakan 10 kosa kata akuntansi dalam Bahasa Inggris kurang lebih 150 kata.

- Guru berperan sebagai fasilitator: berkeliling, memberi arahan, dan membantu bila ada kendala kosakata, tata bahasa, atau isi.

3. Wrap-up

- Beberapa kelompok membacakan hasil tulisannya.
- Guru memberikan umpan balik umum.

**Sesi 2 (35 menit) – Independent Construction (Individual Summary)**

1. Review Group Text

- Guru menampilkan hasil teks kelompok di papan.
- Diskusi singkat tentang isi dan struktur teks.

2. Individual Summarizing

- Setiap siswa menulis ringkasan dari teks yang dibuat kelompok.
- Guru mendampingi bila ada kesulitan.

3. Sharing & Feedback

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• Beberapa siswa membacakan ringkasannya.</li> <li>• Guru memberi koreksi umum dan apresiasi.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <p><b>Closing Activities (7 Menit)</b></p> <ol style="list-style-type: none"> <li>1. Refleksi Kelas           <ul style="list-style-type: none"> <li>• Refleksi:</li> <li>• Guru dan siswa melakukan refleksi mengenai pembelajaran hari ini dengan pertanyaan-pertanyaan seperti:<br/>               “What new accounting terms did you learn today?”<br/>               “How do you make a report text?”<br/>               “Do you feel more confident using accounting vocabulary in English?”</li> </ul> </li> <li>2. Kesimpulan dan Penguatan           <ul style="list-style-type: none"> <li>• Guru memberikan kesimpulan mengenai materi yang telah dipelajari, yakni bagaimana menggunakan kosakata akuntansi dalam bahasa Inggris dengan benar.</li> <li>• Guru juga mengingatkan siswa terkait struktur report text.</li> </ul> </li> <li>3. Doa Penutupan           <ul style="list-style-type: none"> <li>• Guru menutup pembelajaran dengan doa bersama, berharap siswa dapat mengaplikasikan kosakata akuntansi yang telah dipelajari.</li> </ul> </li> </ol> |

## LAMPIRAN

### 1. LKPD

- At Home Activity

Lembar Kerja Peserta Didik (LKPD)

Mata Pelajaran : Bahasa Inggris

Kelas/Semester : XI / Ganjil

Topik : Vocabulary & Understanding through Video

Tujuan : Mengaktifkan siswa agar tidak hanya pasif menonton, tetapi juga berefleksi dan menyiapkan diskusi kelas.

Petunjuk Pengerjaan

1. Tonton video TikTok buatan guru minimal dua kali:
  - Pertama: pahami isi secara umum.
  - Kedua: catat detail penting.
2. Lengkapi bagian catatan di bawah ini dengan rapi.
3. Tulis refleksi singkat sesuai instruksi.
4. Kumpulkan hasil ini saat pertemuan di kelas.

Bagian 1 – Menonton Video

- Judul: \_\_\_\_\_
- Tanggal menonton: \_\_\_\_\_

Bagian 2 – Mencatat & Merespons

1. Tuliskan kosakata penting dari video (minimal 5 kata/istilah):

- 
- 
- 
- 
- 

2. Apa yang kamu pahami dari isi video?

.....  
.....

3. Vocabulary apa saja yang muncul dalam video?

.....

4. Apakah ada hal yang belum kamu mengerti? Jika ada, tuliskan.

### Bagian 3 – Refleksi Mandiri

Tuliskan ringkasan singkat isi video (3–4 kalimat):

Komentar singkat (seperti di kolom komentar TikTok):

### Bagian 4 – Catatan Akhir

Bawa LKPD ini untuk dipakai saat pembelajaran berlangsung dan berdiskusi.

Checklist:

- ☐ Saya sudah menonton 2 kali.
- ☐ Saya sudah mencatat kosakata penting.
- ☐ Saya sudah menulis ringkasan.
- ☐ Saya siap membawa catatan ke kelas untuk diskusi.

- In-Class Activity

### 3. JcoT Activity

### Sesi 1 – Joint Construction (Group Writing)

Nama Anggota Kelompok:

1.

2.

3.

4.

Tugas:

- Tulislah teks report singkat (5-6 kalimat) bersama kelompokmu.
- Gunakan 10 kosakata akuntansi dalam Bahasa Inggris yang sudah dipelajari.

Teks Kelompok:

.....

.....

.....

.....

Checklist – Self Evaluation (Kelompok):

- ☐ Teks memiliki General Classification
- ☐ Teks memiliki Details/Explanation
- ☐ Menggunakan 10 kosakata akuntansi dalam Bahasa Inggris
- ☐ Menggunakan ciri bahasa report text (misalnya present tense, factual language, focus on generalization)

4. IcoT Activity

Sesi 2 – Independent Construction (Individual Summary)

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Nama Siswa: _____</p> <p>Instruksi:</p> <ul style="list-style-type: none"> <li>• Bacalah teks kelompokmu.</li> <li>• Buat ringkasan singkat (3-4 kalimat) dengan bahasamu sendiri.</li> </ul> <p>Ringkasan Individu:</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>Checklist – Self Evaluation (Individu):</p> <p><input type="checkbox"/> Ringkasan mencakup isi utama dari teks kelompok</p> <p><input type="checkbox"/> Struktur ringkasan jelas &amp; runtut</p> <p><input type="checkbox"/> Menggunakan 10 kosa kata bahasa Inggris yang telah dipelajari</p> |
| <p>2.Video Materi:</p> <p><a href="https://drive.google.com/file/d/1ugWIsNuIIRU_ki7uYpgH5ttK8bTDhboG/view?usp=drive_s">https://drive.google.com/file/d/1ugWIsNuIIRU_ki7uYpgH5ttK8bTDhboG/view?usp=drive_s</a></p>                                                                                                                                                                                                                                                                                                                                                                  |
| <p>3.Kuis Singkat Untuk Video</p> <p><a href="https://forms.gle/Ma5Ey37sU3nUGKxZA">https://forms.gle/Ma5Ey37sU3nUGKxZA</a></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

**Appendix 4: Lesson Plan Control Class****Lesson Plan Control Class 1**

|                      |                                                                   |
|----------------------|-------------------------------------------------------------------|
| <b>Kelas</b>         | : English/11th grade                                              |
| <b>Judul/Tema</b>    | : English for Accounting: Learning Vocabulary Through Report Text |
| <b>Nama Sekolah</b>  | : SMK 02 ISLAM 45 AMBULU                                          |
| <b>Alokasi Waktu</b> | : 3JP x 40 minutes                                                |
| <b>Penyusun</b>      | : Louise Valentyna/220210401050                                   |

**KOMPETENSI AWAL PESERTA DIDIK**

Peserta didik telah mengenal kosakata dasar dalam Akuntansi dalam Bahasa Inggris dan kosakata sederhana dalam kehidupan sehari-hari.

**PELAJAR PANCASILA**

Profil Pelajar Pancasila adalah karakter dan kemampuan yang didasarkan pada nilai-nilai Pancasila yang melekat pada setiap siswa di Indonesia. Profil Pelajar Pancasila memiliki enam karakter utama yang ingin dibangun dan dihidupkan pada diri setiap siswa di Indonesia yaitu 1) beriman, bertakwa kepada Tuhan Yang Maha Esa dan berakhlak mulia, 2) gotong royong, 3) kreativitas, 4) nalar kritis, 5) kebinekaan global, dan 6) kemandirian

**SARANA DAN PRASARANA**

- Ruang kelas kondusif
- Proyektor/LCD
- LKPD dan Materi

**TARGET PESERTA DIDIK**

Target peserta didik adalah siswa kelas 11 dengan rentang usia 16-17 tahun.

**METODE PEMBELAJARAN**

- **Model Pembelajaran:** Kolaboratif
- **Metode:** Diskusi kelompok, dan praktik lisan.

## **CAPAIAN PEMBELAJARAN, ELEMEN CP, DAN TUJUAN PEMBELAJARAN**

### **Capaian Pembelajaran**

Pada akhir Fase F, peserta didik menggunakan bahasa Inggris untuk berkomunikasi sesuai dengan situasi, tujuan, dan pemirsa/pembacanya. Mereka menggunakan bahasa Inggris untuk berinteraksi dan bertukar ide, pengalaman, dan pendapat dengan orang lain dalam berbagai konteks, baik formal maupun informal. Mereka menggunakan bahasa Inggris untuk berdiskusi dan menyampaikan keinginan/perasaan, serta membuat perbandingan dan menanggapi pendapat dengan alasan yang relevan dari berbagai topik yang dekat dengan kehidupan mereka. Mereka memahami ide utama dan detail yang relevan dari informasi yang disampaikan secara lisan dan dengan bantuan visual, dan menggunakan kosa kata sesuai dengan konteks. Mereka dapat mengganti atau menyusun ulang beberapa elemen kalimat untuk dapat berpartisipasi dalam diskusi, mengungkapkan preferensi, atau menjelaskan alasan dan tujuan mereka dengan bahasa yang lebih lengkap dan mendalam. Mereka menggunakan bahasa Inggris untuk mengkomunikasikan opini mereka terkait dengan isu sosial dan untuk membahas minat, perilaku, dan nilai-nilai dalam berbagai konteks budaya yang dekat dengan kehidupan pemuda. Mereka memberikan dan menjelaskan pendapat mereka menggunakan bahasa Inggris dalam berbagai jenis teks, baik lisan, tulisan, maupun visual, yang dihasilkan dalam konteks yang sesuai dengan audiens dan tujuan komunikasi yang relevan.

### **Elemen Capaian Pembelajaran**

Pada akhir Fase F, peserta didik menggunakan bahasa Inggris untuk bertukar ide, pendapat, dan pandangan dengan guru, teman sebaya dan orang lain dalam berbagai konteks formal dan informal. Peserta didik memahami dan mengungkapkan informasi yang relevan dalam diskusi atau presentasi tentang topik yang telah familiar di sekolah, misalnya perbandingan dan perkembangan yang telah mereka alami. Mereka menggunakan kosakata yang sesuai dengan konteks dan tujuan komunikasi.

**Tujuan Pembelajaran**

Peserta didik dapat:

1. Peserta didik mampu mengidentifikasi dan memahami kosakata dasar akuntansi dalam bahasa Inggris, seperti assets, liabilities, revenue, dan expenses.
2. Peserta didik mampu mengenali dan menafsirkan kosakata akuntansi yang digunakan dalam teks report.
3. Peserta didik mampu menggunakan kosakata akuntansi secara tepat dalam konteks dengan menulis teks report sederhana yang memuat minimal lima istilah akuntansi dalam bahasa Inggris.
4. Peserta didik mampu menjelaskan dan mempresentasikan konsep akuntansi menggunakan kosakata akuntansi yang sesuai serta bahasa Inggris yang jelas dan tepat.

**PEMAHAMAN BERMAKNA**

- Siswa dapat menggunakan minimal dua ungkapan memberi pendapat dan satu ungkapan mempertahankan pendapat dalam diskusi berpasangan.
- Siswa dapat mengidentifikasi bagian report text yang diberikan.
- Siswa dapat menyampaikan minimal satu argumen yang logis dan relevan dalam kegiatan debat kelompok.

**PERTANYAAN PEMANTIK**

1. What are some common accounting terms in English that you've heard of?
2. Why do you think it's important to learn accounting vocabulary in English?

**PERSIAPAN PEMBELAJARAN**

1. Menyediakan Materi Pembelajaran:
  - Menyediakan gambar visual yang menggambarkan istilah-istilah akuntansi seperti assets, liabilities, revenue, dan expenses untuk membantu pemahaman kosakata.

- Menyediakan teks yang membahas contoh teks laporan keuangan dengan fokus pada kosakata akuntansi yang relevan.
- 2. Menyediakan Daftar Kosakata dan Struktur Bahasa:
  - Menyediakan daftar kosakata akuntansi dalam bahasa Inggris (misalnya, balance sheet, income statement, equity, dll).
- 3. Menyusun Lembar Kerja Peserta Didik (LKPD):
  - Menyediakan template LKPD yang berisi latihan untuk mengenalkan kosakata akuntansi dan membantu siswa dalam menggunakan istilah tersebut dalam kalimat yang sederhana.
  - Mengumpulkan hasil kerja siswa dikelas.
- 4. Menyediakan Media Pembelajaran:
  - Menggunakan proyektor atau LCD untuk menampilkan PPT materi.
- 5. Mengatur Strategi Pembelajaran:
  - Menggunakan metode diskusi dan tanya jawab untuk melibatkan siswa dalam aktifitas yang berfokus pada pemahaman kosakata dan penggunaan istilah akuntansi dalam konteks yang tepat.

### 3) Procedures:

#### Opening Activities

#### Kegiatan Awal (5 Menit)

- **Pembukaan**
  - Guru menyapa peserta didik “Good Morning”
  - Guru meminta 1 peserta didik memimpin doa bersama-sama sebelum memulai pembelajaran.
  - Guru mencatat kehadiran peserta didik.
  - Guru menjelaskan bahwa mereka akan belajar melalui PPT materi tentang *accounting vocabulary* dan menjelaskan learning points pembelajaran yang akan dilakukan, yaitu mengenalkan kosakata akuntansi dalam bahasa Inggris.

**Main Activities****(Individu – 40 MENIT)**

1. Guru menayangkan PPT Materi.
2. Siswa mendengarkan dan mencatat kosakata baru yang muncul dalam PPT materi .
3. Siswa menuliskan arti kosakata tersebut berdasarkan konteks PPT di LKPD.
4. Guru membantu menjelaskan arti dan pelafalan setiap kata yang dianggap sulit.
5. Siswa mengerjakan latihan mencocokkan kata dengan arti di LKPD.

**(Berpasangan – 40 MENIT)**

1. Siswa berpasangan untuk membandingkan hasil catatan kosakata.
2. Bersama pasangan, siswa membuat 5 kalimat sederhana menggunakan kosakata dari PPT.
  - Contoh: Liabilities are what a company owes to others.
3. Guru berkeliling memberi arahan dan koreksi pelafalan.
4. Beberapa pasangan diminta membacakan kalimat mereka secara acak.

**(Kelompok – 40 MENIT)**

1. Dua pasangan bergabung menjadi satu kelompok kecil.
2. Setiap kelompok mendiskusikan kalimat yang telah dibuat dan memilih dua kalimat terbaik untuk dipresentasikan.
3. Siswa mempresentasikan hasil kalimat di depan kelas.
4. Guru memberikan umpan balik terkait penggunaan kosakata dan tata bahasa.
5. Refleksi singkat:
  - “Which word was easiest to remember?”
  - “Which one was hardest to use?”

**KEGIATAN PENUTUP (10 MENIT)**

1. Guru meninjau ulang semua kosakata yang telah dipelajari dari PPT.
2. Guru memberikan kuis lisan singkat dengan pertanyaan arti kata.
3. Guru memberi motivasi untuk menonton ulang PPT dan mengingat kosakata di rumah.
4. Penutupan dengan doa bersama.

**LAMPIRAN****1.LKPD**

Kelas: XI SMK

Mata Pelajaran: Bahasa Inggris (English for Accounting)

Topik: Report Text – Accounting Vocabulary

**(Individu)****Tujuan:**

Mengidentifikasi dan memahami kosakata baru dari PPT.

**Langkah Kegiatan:**

1. Perhatikan PPT buatan guru.
2. Catat kosakata baru yang kamu temukan dari PPT beserta maknanya.
3. Lengkapi tabel berikut.

| <b>N<br/>o</b> | <b>Vocabulary<br/>(Kata)</b> | <b>Meaning<br/>(Arti)</b> | <b>Example from PPT / Own<br/>Sentence</b> |
|----------------|------------------------------|---------------------------|--------------------------------------------|
| 1              |                              |                           |                                            |
| 2              |                              |                           |                                            |
| 3              |                              |                           |                                            |
| 4              |                              |                           |                                            |
| 5              |                              |                           |                                            |
| 6              |                              |                           |                                            |
| 7              |                              |                           |                                            |
| 8              |                              |                           |                                            |

9

1

0

**Pertanyaan Refleksi:**

- Which word from the PPT do you already know before?

\_\_\_\_\_

- Which one is new to you? \_\_\_\_\_

**(Berpasangan)**

**Tujuan:**

Menggunakan kosakata baru dalam kalimat sederhana.

**Langkah Kegiatan:**

1. Diskusikan hasil catatanmu dengan pasanganmu.
2. Pilih **5 kata** dari tabel sebelumnya, lalu buat **5 kalimat sederhana** menggunakan kata tersebut.

**Tulis kalimatmu di bawah ini:**

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_

**Tugas tambahan:**

Dari kelima kalimatmu, beri tanda **bintang (\*)** pada kata yang menurutmu paling sulit.

**(Kelompok)**

**Tujuan:**

Membagikan hasil pemahaman dan melatih pelafalan serta penggunaan kosakata.

**Langkah Kegiatan:**

1. Bergabunglah dengan satu pasangan lain untuk membentuk kelompok kecil (4 orang).
2. Diskusikan hasil kalimat kalian dan pilih **2 kalimat terbaik** untuk dipresentasikan.

**Tuliskan dua kalimat terbaik kelompokmu di bawah ini:**

1. \_\_\_\_\_
2. \_\_\_\_\_

**Diskusi Kelompok:**

- Apa arti dari dua kalimat di atas?
- Apakah kalian menggunakan kata dengan arti yang benar?
  - ☐ Ya    ☐ Tidak    ☐ Kurang Yakin

**Refleksi Singkat:**

Tuliskan satu kalimat tentang bagaimana PPT materi membantu kamu belajar kosakata hari ini:

Link Materi: [https://www.canva.com/design/DAGyHD-Lv1I/oEM7NChwnSdAj9jAf9cLmw/edit?utm\\_content=DAGyHD-Lv1I&utm\\_campaign=designshare&utm\\_medium=link2&utm\\_source=sharebut  
ton](https://www.canva.com/design/DAGyHD-Lv1I/oEM7NChwnSdAj9jAf9cLmw/edit?utm_content=DAGyHD-Lv1I&utm_campaign=designshare&utm_medium=link2&utm_source=sharebutton)

**Lesson Plan Control Class 2**

|                      |                                                                   |
|----------------------|-------------------------------------------------------------------|
| <b>Kelas</b>         | : English/11th grade                                              |
| <b>Judul/Tema</b>    | : English for Accounting: Learning Vocabulary Through Report Text |
| <b>Nama Sekolah</b>  | : SMK 02 ISLAM 45 AMBULU                                          |
| <b>Alokasi Waktu</b> | : 3JP x 40 minutes                                                |
| <b>Penyusun</b>      | : Louise Valentyna/220210401050                                   |

**KOMPETENSI AWAL PESERTA DIDIK**

Peserta didik telah mengenal kosakata dasar dalam Akuntansi dalam Bahasa Inggris dan kosakata sederhana dalam kehidupan sehari-hari.

**PELAJAR PANCASILA**

Profil Pelajar Pancasila adalah karakter dan kemampuan yang didasarkan pada nilai-nilai Pancasila yang melekat pada setiap siswa di Indonesia. Profil Pelajar Pancasila memiliki enam karakter utama yang ingin dibangun dan dihidupkan pada diri setiap siswa di Indonesia yaitu 1) beriman, bertakwa kepada Tuhan Yang Maha Esa dan berakhlak mulia, 2) gotong royong, 3) kreativitas, 4) nalar kritis, 5) kebinekaan global, dan 6) kemandirian

**SARANA DAN PRASARANA**

- Ruang kelas kondusif
- Proyektor/LCD
- LKPD dan Materi

**TARGET PESERTA DIDIK**

Target peserta didik adalah siswa kelas 11 dengan rentang usia 16-17 tahun.

**METODE PEMBELAJARAN**

- **Model Pembelajaran:** Kolaboratif
- **Metode:** Diskusi kelompok, dan praktik lisan.

## **CAPAIAN PEMBELAJARAN, ELEMEN CP, DAN TUJUAN PEMBELAJARAN**

### **Capaian Pembelajaran**

Pada akhir Fase F, peserta didik menggunakan bahasa Inggris untuk berkomunikasi sesuai dengan situasi, tujuan, dan pemirsa/pembacanya. Mereka menggunakan bahasa Inggris untuk berinteraksi dan bertukar ide, pengalaman, dan pendapat dengan orang lain dalam berbagai konteks, baik formal maupun informal. Mereka menggunakan bahasa Inggris untuk berdiskusi dan menyampaikan keinginan/perasaan, serta membuat perbandingan dan menanggapi pendapat dengan alasan yang relevan dari berbagai topik yang dekat dengan kehidupan mereka. Mereka memahami ide utama dan detail yang relevan dari informasi yang disampaikan secara lisan dan dengan bantuan visual, dan menggunakan kosa kata sesuai dengan konteks. Mereka dapat mengganti atau menyusun ulang beberapa elemen kalimat untuk dapat berpartisipasi dalam diskusi, mengungkapkan preferensi, atau menjelaskan alasan dan tujuan mereka dengan bahasa yang lebih lengkap dan mendalam. Mereka menggunakan bahasa Inggris untuk mengkomunikasikan opini mereka terkait dengan isu sosial dan untuk membahas minat, perilaku, dan nilai-nilai dalam berbagai konteks budaya yang dekat dengan kehidupan pemuda. Mereka memberikan dan menjelaskan pendapat mereka menggunakan bahasa Inggris dalam berbagai jenis teks, baik lisan, tulisan, maupun visual, yang dihasilkan dalam konteks yang sesuai dengan audiens dan tujuan komunikasi yang relevan.

### **Elemen Capaian Pembelajaran**

Pada akhir Fase F, peserta didik menggunakan bahasa Inggris untuk bertukar ide, pendapat, dan pandangan dengan guru, teman sebaya dan orang lain dalam berbagai konteks formal dan informal. Peserta didik memahami dan mengungkapkan informasi yang relevan dalam diskusi atau presentasi tentang topik yang telah familiar di sekolah, misalnya perbandingan dan perkembangan yang telah mereka alami. Mereka menggunakan kosakata yang sesuai dengan konteks dan tujuan komunikasi.

**Tujuan Pembelajaran**

Peserta didik dapat:

1. Peserta didik mampu mengidentifikasi dan memahami kosakata dasar akuntansi dalam bahasa Inggris, seperti assets, liabilities, revenue, dan expenses.
2. Peserta didik mampu mengenali dan menafsirkan kosakata akuntansi yang digunakan dalam teks report.
3. Peserta didik mampu menggunakan kosakata akuntansi secara tepat dalam konteks dengan menulis teks report sederhana yang memuat minimal lima istilah akuntansi dalam bahasa Inggris.
4. Peserta didik mampu menjelaskan dan mempresentasikan konsep akuntansi menggunakan kosakata akuntansi yang sesuai serta bahasa Inggris yang jelas dan tepat.

**PEMAHAMAN BERMAKNA**

- Siswa dapat menggunakan minimal dua ungkapan memberi pendapat dan satu ungkapan mempertahankan pendapat dalam diskusi berpasangan.
- Siswa dapat mengidentifikasi bagian report text yang diberikan.
- Siswa dapat menyampaikan minimal satu argumen yang logis dan relevan dalam kegiatan debat kelompok.

**PERTANYAAN PEMANTIK**

3. What are some common accounting terms in English that you've heard of?
4. Why do you think it's important to learn accounting vocabulary in English?

**PERSIAPAN PEMBELAJARAN**

1. Menyediakan Materi Pembelajaran:
  - Menyediakan gambar visual yang menggambarkan istilah-istilah akuntansi seperti assets, liabilities, revenue, dan expenses untuk membantu pemahaman kosakata.

- Menyediakan teks yang membahas contoh teks laporan keuangan dengan fokus pada kosakata akuntansi yang relevan.
- 2. Menyediakan Daftar Kosakata dan Struktur Bahasa:
  - Menyediakan daftar kosakata akuntansi dalam bahasa Inggris (misalnya, balance sheet, income statement, equity, dll).
- 3. Menyusun Lembar Kerja Peserta Didik (LKPD):
  - Menyediakan template LKPD yang berisi latihan untuk mengenalkan kosakata akuntansi dan membantu siswa dalam menggunakan istilah tersebut dalam kalimat yang sederhana.
  - Mengumpulkan hasil kerja siswa dikelas.
- 4. Menyediakan Media Pembelajaran:
  - Menggunakan proyektor atau LCD untuk menampilkan PPT materi.
- 5. Mengatur Strategi Pembelajaran:
  - Menggunakan metode diskusi dan tanya jawab untuk melibatkan siswa dalam aktifitas yang berfokus pada pemahaman kosakata dan penggunaan istilah akuntansi dalam konteks yang tepat.

#### 4) Procedures:

##### Opening Activities

##### Kegiatan Awal (5 Menit)

- **Pembukaan**
  - Guru menyapa peserta didik “Good Morning”
  - Guru meminta 1 peserta didik memimpin doa bersama-sama sebelum memulai pembelajaran.
  - Guru mencatat kehadiran peserta didik.
  - Guru menjelaskan bahwa mereka akan belajar melalui PPT materi tentang *accounting vocabulary* dan menjelaskan learning points pembelajaran yang akan dilakukan, yaitu mengenalkan kosakata akuntansi dalam bahasa Inggris.

**Main Activities****(Individu – 40 MENIT)**

1. Guru menayangkan PPT Materi.
2. Siswa mendengarkan dan mencatat kosakata baru yang muncul dalam PPT materi .
3. Siswa menuliskan arti kosakata tersebut berdasarkan konteks PPT di LKPD.
4. Guru membantu menjelaskan arti dan pelafalan setiap kata yang dianggap sulit.
5. Siswa mengerjakan latihan mencocokkan kata dengan arti di LKPD.

**(Berpasangan – 40 MENIT)**

1. Siswa berpasangan untuk membandingkan hasil catatan kosakata.
2. Bersama pasangan, siswa membuat 5 kalimat sederhana menggunakan kosakata dari PPT.
  - Contoh: Liabilities are what a company owes to others.
3. Guru berkeliling memberi arahan dan koreksi pelafalan.
4. Beberapa pasangan diminta membacakan kalimat mereka secara acak.

**(Kelompok – 40 MENIT)**

1. Dua pasangan bergabung menjadi satu kelompok kecil.
2. Setiap kelompok mendiskusikan kalimat yang telah dibuat dan memilih dua kalimat terbaik untuk dipresentasikan.
3. Siswa mempresentasikan hasil kalimat di depan kelas.
4. Guru memberikan umpan balik terkait penggunaan kosakata dan tata bahasa.
5. Refleksi singkat:
  - “Which word was easiest to remember?”
  - “Which one was hardest to use?”

**KEGIATAN PENUTUP (10 MENIT)**

1. Guru meninjau ulang semua kosakata yang telah dipelajari dari PPT.
2. Guru memberikan kuis lisan singkat dengan pertanyaan arti kata.
3. Guru memberi motivasi untuk menonton ulang PPT dan mengingat kosakata di rumah.
4. Penutupan dengan doa bersama.

**LAMPIRAN****1.LKPD**

Kelas: XI SMK

Mata Pelajaran: Bahasa Inggris (English for Accounting)

Topik: Report Text – Accounting Vocabulary

**(Individu)****Tujuan:**

Mengidentifikasi dan memahami kosakata baru dari PPT.

**Langkah Kegiatan:**

4. Perhatikan PPT buatan guru.
5. Catat kosakata baru yang kamu temukan dari PPT beserta maknanya.
6. Lengkapi tabel berikut.

| <b>N</b> | <b>Vocabulary</b> | <b>Meaning</b> | <b>Example from PPT / Own</b> |
|----------|-------------------|----------------|-------------------------------|
| <b>o</b> | <b>(Kata)</b>     | <b>(Arti)</b>  | <b>Sentence</b>               |
| 1        |                   |                |                               |
| 2        |                   |                |                               |
| 3        |                   |                |                               |
| 4        |                   |                |                               |
| 5        |                   |                |                               |
| 6        |                   |                |                               |
| 7        |                   |                |                               |
| 8        |                   |                |                               |

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**Pertanyaan Refleksi:**

- Which word from the PPT do you already know before?

\_\_\_\_\_

- Which one is new to you? \_\_\_\_\_

**(Berpasangan)**

**Tujuan:**

Menggunakan kosakata baru dalam kalimat sederhana.

**Langkah Kegiatan:**

3. Diskusikan hasil catatanmu dengan pasanganmu.
4. Pilih **5 kata** dari tabel sebelumnya, lalu buat **5 kalimat sederhana** menggunakan kata tersebut.

**Tulis kalimatmu di bawah ini:**

6. \_\_\_\_\_
7. \_\_\_\_\_
8. \_\_\_\_\_
9. \_\_\_\_\_
10. \_\_\_\_\_

**Tugas tambahan:**

Dari kelima kalimatmu, beri tanda **bintang (\*)** pada kata yang menurutmu paling sulit.

**(Kelompok)**

**Tujuan:**

Membagikan hasil pemahaman dan melatih pelafalan serta penggunaan kosakata.

**Langkah Kegiatan:**

3. Bergabunglah dengan satu pasangan lain untuk membentuk kelompok kecil (4 orang).
4. Diskusikan hasil kalimat kalian dan pilih **2 kalimat terbaik** untuk dipresentasikan.

**Tuliskan dua kalimat terbaik kelompokmu di bawah ini:**

3. \_\_\_\_\_
4. \_\_\_\_\_

**Diskusi Kelompok:**

- Apa arti dari dua kalimat di atas?
- Apakah kalian menggunakan kata dengan arti yang benar?
  - ☐ Ya    ☐ Tidak    ☐ Kurang Yakin

**Refleksi Singkat:**

Tuliskan satu kalimat tentang bagaimana PPT materi membantu kamu belajar kosakata hari ini:

Link Materi: [https://www.canva.com/design/DAG7E4ll-5I/5\\_KvUYpTGO0OAZ58r1waZw/edit?utm\\_content=DAG7E4ll-5I&utm\\_campaign=designshare&utm\\_medium=link2&utm\\_source=sharebutton](https://www.canva.com/design/DAG7E4ll-5I/5_KvUYpTGO0OAZ58r1waZw/edit?utm_content=DAG7E4ll-5I&utm_campaign=designshare&utm_medium=link2&utm_source=sharebutton)

**Lesson Plan Control Class 3**

|                      |                                                                   |
|----------------------|-------------------------------------------------------------------|
| <b>Kelas</b>         | : English/11th grade                                              |
| <b>Judul/Tema</b>    | : English for Accounting: Learning Vocabulary Through Report Text |
| <b>Nama Sekolah</b>  | : SMK 02 ISLAM 45 AMBULU                                          |
| <b>Alokasi Waktu</b> | : 3JP x 40 minutes                                                |
| <b>Penyusun</b>      | : Louise Valentyna/220210401050                                   |

**KOMPETENSI AWAL PESERTA DIDIK**

Peserta didik telah mengenal kosakata dasar dalam Akuntansi dalam Bahasa Inggris dan kosakata sederhana dalam kehidupan sehari-hari.

**PELAJAR PANCASILA**

Profil Pelajar Pancasila adalah karakter dan kemampuan yang didasarkan pada nilai-nilai Pancasila yang melekat pada setiap siswa di Indonesia. Profil Pelajar Pancasila memiliki enam karakter utama yang ingin dibangun dan dihidupkan pada diri setiap siswa di Indonesia yaitu 1) beriman, bertakwa kepada Tuhan Yang Maha Esa dan berakhlak mulia, 2) gotong royong, 3) kreativitas, 4) nalar kritis, 5) kebinekaan global, dan 6) kemandirian

**SARANA DAN PRASARANA**

- Ruang kelas kondusif
- Proyektor/LCD
- LKPD dan Materi

**TARGET PESERTA DIDIK**

Target peserta didik adalah siswa kelas 11 dengan rentang usia 16-17 tahun.

**METODE PEMBELAJARAN**

- **Model Pembelajaran:** Kolaboratif
- **Metode:** Diskusi kelompok, dan praktik lisan.

## **CAPAIAN PEMBELAJARAN, ELEMEN CP, DAN TUJUAN PEMBELAJARAN**

### **Capaian Pembelajaran**

Pada akhir Fase F, peserta didik menggunakan bahasa Inggris untuk berkomunikasi sesuai dengan situasi, tujuan, dan pemirsa/pembacanya. Mereka menggunakan bahasa Inggris untuk berinteraksi dan bertukar ide, pengalaman, dan pendapat dengan orang lain dalam berbagai konteks, baik formal maupun informal. Mereka menggunakan bahasa Inggris untuk berdiskusi dan menyampaikan keinginan/perasaan, serta membuat perbandingan dan menanggapi pendapat dengan alasan yang relevan dari berbagai topik yang dekat dengan kehidupan mereka. Mereka memahami ide utama dan detail yang relevan dari informasi yang disampaikan secara lisan dan dengan bantuan visual, dan menggunakan kosa kata sesuai dengan konteks. Mereka dapat mengganti atau menyusun ulang beberapa elemen kalimat untuk dapat berpartisipasi dalam diskusi, mengungkapkan preferensi, atau menjelaskan alasan dan tujuan mereka dengan bahasa yang lebih lengkap dan mendalam. Mereka menggunakan bahasa Inggris untuk mengkomunikasikan opini mereka terkait dengan isu sosial dan untuk membahas minat, perilaku, dan nilai-nilai dalam berbagai konteks budaya yang dekat dengan kehidupan pemuda. Mereka memberikan dan menjelaskan pendapat mereka menggunakan bahasa Inggris dalam berbagai jenis teks, baik lisan, tulisan, maupun visual, yang dihasilkan dalam konteks yang sesuai dengan audiens dan tujuan komunikasi yang relevan.

### **Elemen Capaian Pembelajaran**

Pada akhir Fase F, peserta didik menggunakan bahasa Inggris untuk bertukar ide, pendapat, dan pandangan dengan guru, teman sebaya dan orang lain dalam berbagai konteks formal dan informal. Peserta didik memahami dan mengungkapkan informasi yang relevan dalam diskusi atau presentasi tentang topik yang telah familiar di sekolah, misalnya perbandingan dan perkembangan yang telah mereka alami. Mereka menggunakan kosakata yang sesuai dengan konteks dan tujuan komunikasi.

**Tujuan Pembelajaran**

Peserta didik dapat:

1. Peserta didik mampu mengidentifikasi dan memahami kosakata dasar akuntansi dalam bahasa Inggris, seperti assets, liabilities, revenue, dan expenses.
2. Peserta didik mampu mengenali dan menafsirkan kosakata akuntansi yang digunakan dalam teks report.
3. Peserta didik mampu menggunakan kosakata akuntansi secara tepat dalam konteks dengan menulis teks report sederhana yang memuat minimal lima istilah akuntansi dalam bahasa Inggris.
4. Peserta didik mampu menjelaskan dan mempresentasikan konsep akuntansi menggunakan kosakata akuntansi yang sesuai serta bahasa Inggris yang jelas dan tepat.

**PEMAHAMAN BERMAKNA**

- Siswa dapat menggunakan minimal dua ungkapan memberi pendapat dan satu ungkapan mempertahankan pendapat dalam diskusi berpasangan.
- Siswa dapat mengidentifikasi bagian report text yang diberikan.
- Siswa dapat menyampaikan minimal satu argumen yang logis dan relevan dalam kegiatan debat kelompok.

**PERTANYAAN PEMANTIK**

5. What are some common accounting terms in English that you've heard of?
6. Why do you think it's important to learn accounting vocabulary in English?

**PERSIAPAN PEMBELAJARAN**

1. Menyediakan Materi Pembelajaran:
  - Menyediakan gambar visual yang menggambarkan istilah-istilah akuntansi seperti assets, liabilities, revenue, dan expenses untuk membantu pemahaman kosakata.

- Menyediakan teks yang membahas contoh teks laporan keuangan dengan fokus pada kosakata akuntansi yang relevan.
- 2. Menyediakan Daftar Kosakata dan Struktur Bahasa:
  - Menyediakan daftar kosakata akuntansi dalam bahasa Inggris (misalnya, balance sheet, income statement, equity, dll).
- 3. Menyusun Lembar Kerja Peserta Didik (LKPD):
  - Menyediakan template LKPD yang berisi latihan untuk mengenalkan kosakata akuntansi dan membantu siswa dalam menggunakan istilah tersebut dalam kalimat yang sederhana.
  - Mengumpulkan hasil kerja siswa dikelas.
- 4. Menyediakan Media Pembelajaran:
  - Menggunakan proyektor atau LCD untuk menampilkan PPT materi.
- 5. Mengatur Strategi Pembelajaran:
  - Menggunakan metode diskusi dan tanya jawab untuk melibatkan siswa dalam aktivitas yang berfokus pada pemahaman kosakata dan penggunaan istilah akuntansi dalam konteks yang tepat.

### 5) Procedures:

#### Opening Activities

#### Kegiatan Awal (5 Menit)

- **Pembukaan**
  - Guru menyapa peserta didik “Good Morning”
  - Guru meminta 1 peserta didik memimpin doa bersama-sama sebelum memulai pembelajaran.
  - Guru mencatat kehadiran peserta didik.
  - Guru menjelaskan bahwa mereka akan belajar melalui PPT materi tentang *accounting vocabulary* dan menjelaskan learning points pembelajaran yang akan dilakukan, yaitu mengenalkan kosakata akuntansi dalam bahasa Inggris.

**Main Activities****(Individu – 40 MENIT)**

1. Guru menayangkan PPT Materi.
2. Siswa mendengarkan dan mencatat kosakata baru yang muncul dalam PPT materi .
3. Siswa menuliskan arti kosakata tersebut berdasarkan konteks PPT di LKPD.
4. Guru membantu menjelaskan arti dan pelafalan setiap kata yang dianggap sulit.
5. Siswa mengerjakan latihan mencocokkan kata dengan arti di LKPD.

**(Berpasangan – 40 MENIT)**

1. Siswa berpasangan untuk membandingkan hasil catatan kosakata.
2. Bersama pasangan, siswa membuat 5 kalimat sederhana menggunakan kosakata dari PPT.
  - Contoh: Liabilities are what a company owes to others.
3. Guru berkeliling memberi arahan dan koreksi pelafalan.
4. Beberapa pasangan diminta membacakan kalimat mereka secara acak.

**(Kelompok – 40 MENIT)**

1. Dua pasangan bergabung menjadi satu kelompok kecil.
2. Setiap kelompok mendiskusikan kalimat yang telah dibuat dan memilih dua kalimat terbaik untuk dipresentasikan.
3. Siswa mempresentasikan hasil kalimat di depan kelas.
4. Guru memberikan umpan balik terkait penggunaan kosakata dan tata bahasa.
5. Refleksi singkat:
  - “Which word was easiest to remember?”
  - “Which one was hardest to use?”

**KEGIATAN PENUTUP (10 MENIT)**

1. Guru meninjau ulang semua kosakata yang telah dipelajari dari PPT.
2. Guru memberikan kuis lisan singkat dengan pertanyaan arti kata.
3. Guru memberi motivasi untuk menonton ulang PPT dan mengingat kosakata di rumah.
4. Penutupan dengan doa bersama.

**LAMPIRAN**

**1.LKPD**

Kelas: XI SMK

Mata Pelajaran: Bahasa Inggris (English for Accounting)

Topik: Report Text – Accounting Vocabulary

**(Individu)**

**Tujuan:**

Mengidentifikasi dan memahami kosakata baru dari PPT.

**Langkah Kegiatan:**

7. Perhatikan PPT buatan guru.
8. Catat kosakata baru yang kamu temukan dari PPT beserta maknanya.
9. Lengkapi tabel berikut.

| N<br>o | Vocabulary<br>(Kata) | Meaning<br>(Arti) | Example from PPT / Own<br>Sentence |
|--------|----------------------|-------------------|------------------------------------|
| 1      |                      |                   |                                    |
| 2      |                      |                   |                                    |
| 3      |                      |                   |                                    |
| 4      |                      |                   |                                    |
| 5      |                      |                   |                                    |
| 6      |                      |                   |                                    |
| 7      |                      |                   |                                    |
| 8      |                      |                   |                                    |

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**Pertanyaan Refleksi:**

- Which word from the PPT do you already know before?

\_\_\_\_\_

- Which one is new to you? \_\_\_\_\_

**(Berpasangan)**

**Tujuan:**

Menggunakan kosakata baru dalam kalimat sederhana.

**Langkah Kegiatan:**

5. Diskusikan hasil catatanmu dengan pasanganmu.
6. Pilih **5 kata** dari tabel sebelumnya, lalu buat **5 kalimat sederhana** menggunakan kata tersebut.

**Tulis kalimatmu di bawah ini:**

11. \_\_\_\_\_

12. \_\_\_\_\_

13. \_\_\_\_\_

14. \_\_\_\_\_

15. \_\_\_\_\_

**Tugas tambahan:**

Dari kelima kalimatmu, beri tanda **bintang (\*)** pada kata yang menurutmu paling sulit.

**(Kelompok)**

**Tujuan:**

Membagikan hasil pemahaman dan melatih pelafalan serta penggunaan kosakata.

**Langkah Kegiatan:**

5. Bergabunglah dengan satu pasangan lain untuk membentuk kelompok kecil (4 orang).
6. Diskusikan hasil kalimat kalian dan pilih **2 kalimat terbaik** untuk dipresentasikan.

**Tuliskan dua kalimat terbaik kelompokmu di bawah ini:**

5. \_\_\_\_\_

6. \_\_\_\_\_

**Diskusi Kelompok:**

- Apa arti dari dua kalimat di atas?
- Apakah kalian menggunakan kata dengan arti yang benar?
  - ☐ Ya      ☐ Tidak      ☐ Kurang Yakin

**Refleksi Singkat:**

Tuliskan satu kalimat tentang bagaimana PPT materi membantu kamu belajar kosakata hari ini:

Link Materi:

[https://www.canva.com/design/DAG7FFF8Trg/nBPCcUR6qzEsFKgk\\_SzBmw/edit?utm\\_content=DAG7FFF8Trg&utm\\_campaign=designshare&utm\\_medium=link2&utm\\_source=sharebutton](https://www.canva.com/design/DAG7FFF8Trg/nBPCcUR6qzEsFKgk_SzBmw/edit?utm_content=DAG7FFF8Trg&utm_campaign=designshare&utm_medium=link2&utm_source=sharebutton)

**Appendix 5: Vocabulary Test Blueprint**

| <b>Video Area</b>                                | <b>Learning Objective</b>                                                                                                                       | <b>Cognitive Level</b>      | <b>No. of Items</b> | <b>Sample Items</b>                                                       | <b>CEFR Level</b> |
|--------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|---------------------|---------------------------------------------------------------------------|-------------------|
| <b>1. Basic Accounting Concepts</b>              | Identify basic accounting terms and their meanings (assets, liabilities, equity, revenue, expenses, profit)                                     | Remembering & Understanding | 18                  | Pre: 1, 2, 3, 4, 6, 10, 11, 13, 17, 19, 20, 21, 23, 27, 35, 38, 40        | B1                |
| <b>2. Financial Statements &amp; Reporting</b>   | Recognize types and purposes of financial statements (balance sheet, income statement, cash flow statement)                                     | Understanding & Applying    | 14                  | Pre: 7, 8, 9, 12, 14, 15, 16, 18, 22, 24, 25, 26, 28, 32                  | B1                |
| <b>3. Business Transactions &amp; Activities</b> | Understand accounting transactions and activities (trial balance, journal entries, operating vs. investing activities)                          | Applying                    | 12                  | Pre: 29, 30, 31, 33, 34, 36, 37, 38, 39, 40; Post: 23, 34                 | B1-B2             |
| <b>4. Specialized Financial Vocabulary</b>       | Interpret specific financial concepts in context (depreciation, retained earnings, audit, intangible assets, accrued expenses, working capital) | Analyzing                   | 16                  | Pre: 12, 22, 24, 26, 28, 29, 36, 37, 38, 39; Post: 24, 25, 26, 28, 36, 39 | B1                |
| <b>5. Contextual Inference</b>                   | Deduce meaning of financial terms from short texts or excerpts                                                                                  | Analyzing & Understanding   | 10                  | Pre: 22, 24, 26, 28, 30, 33; Post: 24, 27, 28, 30                         | B1                |
| <b>TOTAL</b>                                     | —                                                                                                                                               | —                           | <b>80</b>           | —                                                                         | Mostly <b>B1</b>  |

**Appendix 6: Pre-Test (Pilot Test)****I. MULTIPLE CHOICE**

## 1. Purpose

The pre-test is taken before the lesson to check your initial understanding of basic accounting terms. The score will not affect your grade.

## 2. How to Answer

- Read each question carefully.
- Choose the best answer (A, B, C, or D).
- Mark your answer clearly as instructed.

## 3. Time

You have 40 minutes to complete all questions.

## 4. Rules

- Do not use notes, dictionaries, or electronic devices.
- Work independently, without talking or sharing answers.
- Ask any questions about the instructions before the test begins.

## 5. Submitting

Check your answers. Place your paper face down on your desk or hand it to the teacher.

1. Which word refers to something a company owes to others?

- |                     |            |
|---------------------|------------|
| a) Cash             | c) Revenue |
| b) Accounts payable | d) Profit  |

2. Which word refers to something a company owns that has value?

- |                     |              |
|---------------------|--------------|
| a) Equipment        | c) Revenue   |
| b) Accounts payable | d) Liability |

3. What term is used to describe the money owed by a business?

- |           |              |
|-----------|--------------|
| a) Equity | c) Profit    |
| b) Assets | d) Liability |

4. Which term shows the owner's share in the company?

- |           |             |
|-----------|-------------|
| a) Equity | c) Revenue  |
| b) Cash   | d) Expenses |

5. Which word means ‘something owned by a company that can be converted into cash within a year?’

- a) Property
- b) Accounts Receivable
- c) Long-Term Debt
- d) Equipment

6. What is the term for the income earned by a company from its normal business activities?

- a) Expenses
- b) Assets
- c) Revenue
- d) Liability

7. Which word refers to a financial report that shows a company’s revenues and expenses over a period?

- a) Balance sheet
- b) Income statement
- c) Cash flow statement
- d) Equity report

8. Which word means ‘the cost of borrowing money’?

- a) Accounts receivable
- b) Interest expense
- c) Accounts payable

9. Which word refers to money borrowed by a company that must be repaid in more than one year?

- a) Short-Term Loan
- b) Long-Term Loan
- c) Accounts payable

10. Which of the following shows money put into the business by the owners?

- a) Liabilities
- b) Stockholders’ equity
- c) Revenue
- d) Expenses

11. Which word refers to goods a company keeps to sell to customers?

- a) Debts
- b) Owners’ equity
- c) Net Income
- d) Inventory

12. Which word means the gradual loss of value of an asset over time?

- a) Increase in cash
- b) Increase in debts
- c) Depreciation
- d) Dividends

13. Which of the following is a synonym for “profit”?

- a) Loss
- b) Gain
- c) Expense
- d) Liability

14. In accounting, which word means a record on the right side of an account?

- a) Debit
- b) Credit
- c) Debt
- d) Expense

15. Which word refers to a company resource, such as an office building, that has economic value?

- a) Loan payable
- b) Salary expense
- c) Asset
- d) Tax expense

16. Which word means profits kept in the business, belonging to owners' equity?

- a) Retained earnings
- b) Accounts receivable
- c) Notes payable
- d) Rent expense

17. Which word best describes "the cost of borrowing money"?

- a) Dividend
- b) Interest
- c) Equity
- d) Liability

18. Which word is the opposite of "debit" in accounting?

- a) Dividend
- b) Interest
- c) Equity
- d) Liability

19. What is the meaning of "accounts receivable"?

- a) Salaries paid to employees
- b) Company's profit
- c) Money customers owe the company
- d) Money the company owes suppliers

20. Which word refers to a long-term resource such as office furniture, building, or land?

- a) Cash
- b) Office furniture
- c) Accounts receivable
- d) Prepaid rent

21. In a company's balance sheet, equity means:

- a) The total debts of the company
- b) Assets minus liabilities
- c) The total cash available
- d) Revenue from sales

22. In this sentence:

"The company's liabilities grew because of a bank loan."

What does liabilities mean?

- a) Profits
- b) Debts
- c) Shares
- d) Assets

23. What does “cash flow” mean?

- a) Company’s profit
- b) Owner’s equity
- c) Money coming in and going out
- d) Company’s debts

24. What does “depreciation of machine” mean?

- a) Increase in asset value
- b) Recording sales
- c) Spreading the cost of the machine over its useful life
- d) Paying dividends

25. Which is an example of operating activity?

- a) Paying salaries
- b) Selling shares
- c) Buying land
- d) Taking a loan

26. What does “retained earnings” mean?

- a) Profits kept in the company
- b) Profits given to shareholders
- c) Total sales
- d) Money from owners

27. What does “gross profit” mean?

- a) Sales minus cost of goods sold
- b) Assets minus
- c) Profit after tax
- d) Sales minus all expenses debts

28. Look at this extract:

“The audit revealed discrepancies in the expense records.”

In this context, audit means:

- a) An annual meeting
- b) A financial inspection
- c) A loan agreement
- d) A business transaction

29. Which of these is a cost that does not use cash?

- a) Salaries
- b) Depreciation
- c) Utilities
- d) Rent

30. What does “capital” mean in this sentence:

“The company raised capital to start the business.”

- a) Assets sold
- b) Money invested in the business
- c) Sales revenue
- d) Accounts receivable

31. What is the use of a trial balance?

- a) Record expenses
- b) Make audit reports
- c) Calculate taxes
- d) Check if debits and credits are equal

32. Which of the following best describes the purpose of a cash flow statement?

- a) To report profits and losses
- b) To summarize total assets
- c) To calculate owner's equity
- d) To show inflows and outflows of cash

33. What are "bad debts"?

- a) Profits that decreased
- b) Owner's investment
- c) Money customers cannot pay back
- d) Salary expenses

34. Which report is also called the "statement of financial position"?

- a) Balance sheet
- b) Income statement
- c) Cash flow statement
- d) Ledger

35. A company document states:

"The board declared a dividend for shareholders."

What does dividend mean?

- a) Loan repayment
- b) Profit distribution
- c) New investment
- d) Operating expense

36. Which of these is an intangible asset?

- a) Building
- b) Trademark
- c) Inventory
- d) Cash

37. What does "accrued expenses" mean?

- a) Paid right away
- b) Recorded but not yet paid
- c) Ignored in records
- d) Changed into revenue

38. Which of the following is an example of company income?

- a) Sales revenue
- b) Loan payable
- c) Rent expenses
- d) Account payable

39. A financial statement shows:

"Notes payable increased by 20% this quarter."

The phrase notes payable refers to:

- a) Accounts receivable
- b) Shareholders' capital
- c) Written promises to pay debt
- d) Operating income

40. Which of the following is the meaning of journal entry?

- a) The final calculation of profit
- c) The first record of a transaction in accounting books

b) The audit summary

d) The preparation of the balance sheet

**II. FILL IN THE BLANK****Instructions:**

Choose the **best word** to fill in each blank in the paragraph.

**Paragraph:**

## Paragraph 1

A company owns different types of assets. Some are physical, like buildings and equipment, while others are \_\_\_\_ (1), such as brand names. During the accounting period, the company recorded \_\_\_\_ (2), which are expenses that have been noted in the books but not yet paid. The balance sheet also shows the amount of \_\_\_\_ (3), which represents money that customers owe to the company for goods sold on credit. Another important category is \_\_\_\_ (4) assets, like machines and office furniture, which are used for a long time in operations. In addition, \_\_\_\_ (5) assets like cash and inventory can be turned into money within a short period, usually less than a year. Assets are important because they provide future \_\_\_\_ (6) for the company.

1. What is the best word to fill in blank (1)?

- |              |              |
|--------------|--------------|
| a) Building  | c) Cash      |
| b) Trademark | d) Inventory |

2. What is the best word to fill in blank (2)?

- |                     |            |
|---------------------|------------|
| a) Paid expenses    | c) Revenue |
| b) Accrued expenses | d) Profit  |

3. What is the best word to fill in blank (3)?

- |              |              |
|--------------|--------------|
| a) Building  | c) Cash      |
| b) Trademark | d) Inventory |

4. What is the best word to fill in blank (4)?

- |            |               |
|------------|---------------|
| a) Current | c) Intangible |
| b) Fixed   | d) Short-Term |

5. What is the best word to fill in blank (5)?

- |            |              |
|------------|--------------|
| a) Equity  | c) Capital   |
| b) Current | d) Long-Term |

6. What is the best word to fill in blank (6)?

- |                |                |
|----------------|----------------|
| a) Debts       | c) Benefits    |
| b) Obligations | d) Liabilities |

### Paragraph 2

Assets can also be grouped into tangible and intangible. Tangible assets are physical items, like land and vehicles, while \_\_\_\_ (7) assets cannot be touched but still have value, such as patents and copyrights. Some companies also invest in \_\_\_\_ (8), which are shares or bonds that can be sold for cash. Prepaid expenses, like prepaid insurance, are treated as assets because they represent a future \_\_\_\_ (9). Finally, assets are always listed on the balance sheet together with liabilities and \_\_\_\_ (10), which show the owner's interest in the company.

7. What is the best word to fill in blank (7)?

- |               |            |
|---------------|------------|
| a) Intangible | c) Current |
| b) Tangible   | d) Fixed   |

8. What is the best word to fill in blank (8)?

- |                |             |
|----------------|-------------|
| a) Investments | c) Revenues |
| b) Liabilities | d) Debts    |

9. What is the best word to fill in blank (9)?

- |                |              |
|----------------|--------------|
| a) Obligations | c) Liability |
| b) Benefits    | d) Loan      |

10. What is the best word to fill in blank (10)?

- |             |              |
|-------------|--------------|
| a) Equity   | c) Revenue   |
| b) Expenses | d) Inventory |

**Appendix 7: Post-Test (Pilot Test)****I. MULTIPLE CHOICE****1. Purpose**

The pre-test is taken before the lesson to check your initial understanding of basic accounting terms. The score will not affect your grade.

**2. How to Answer**

- Read each question carefully.
- Choose the best answer (A, B, C, or D).
- Mark your answer clearly as instructed.

**3. Time**

You have 40 minutes to complete all questions.

**4. Rules**

- Do not use notes, dictionaries, or electronic devices.
- Work independently, without talking or sharing answers.
- Ask any questions about the instructions before the test begins.

**5. Submitting**

Check your answers. Place your paper face down on your desk or hand it to the teacher.

1. Cash, equipment, and accounts receivable are examples of:

- |                |             |
|----------------|-------------|
| a) Assets      | c) Equity   |
| b) Liabilities | d) Expenses |

2. Which of the following is NOT an asset?

- |                    |            |
|--------------------|------------|
| a) Equipment       | c) Equity  |
| b) Account Payable | d) Revenue |

3. The money a company owes to its suppliers is called:

- |                |           |
|----------------|-----------|
| a) Assets      | c) Equity |
| b) Liabilities | d) Profit |

4. Choose the account that represents ownership in the company:

- |                     |            |
|---------------------|------------|
| a) Equity           | c) Cash    |
| b) Accounts payable | d) Expense |

5. Which one is considered as liability?

- a) Accounts payable
- b) Equipment
- c) Trademark
- d) Inventory

6. The profit after paying expenses is called:

- a) Net income
- b) Revenue
- c) Capital
- d) Equity

7. Which of the following is an example of owner's investment?

- a) Salaries expense
- b) Utilities payable
- c) Capital
- d) Inventory

8. What is the English term for "persediaan barang dagang"?

- a) Revenue
- b) Inventory
- c) Expense
- d) Profit

9. Which account is reduced when a business pays interest to the bank?

- a) Equity
- b) Liability
- c) Asset
- d) Expense

10. Which financial statement is also known as the "profit and loss statement"?

- a) Income statement
- b) Balance sheet
- c) Cash flow statement
- d) Statement of changes in equity

11. Which of the following is categorized as a fixed asset?

- a) Machinery
- b) Salaries expense
- c) Accounts payable
- d) Supplies expense

12. The opposite of credit in accounting is:

- a) Expense
- b) Debit
- c) Equity
- d) Income

13. Which of the following represents money invested by the owner into the company?

- a) Liability
- b) Equity
- c) Expense
- d) Asset

14. In accounting, which word means a record on the right side of an account?

- a) Debit
- c) Expense

- b) Credit  
d) Inventory
15. Which word refers to a company resource, such as an office building, that has economic value?  
a) Loan payable  
c) Asset  
b) Salary expense  
d) Tax expense
16. Which word means profits kept in the business, belonging to owners' equity?  
a) Retained earnings  
c) Notes payable  
b) Accounts receivable  
d) Rent expense
17. Which of these accounts is considered an expense?  
a) Utilities expense  
c) Notes payable  
b) Accounts receivable  
d) Cash
18. Which is an intangible asset?  
a) Trademark  
c) Equipment  
b) Building  
d) Inventory
19. The list of accounts and balances prepared to check debit and credit is called:  
a) Trial balance  
c) Cash flow statement  
b) Ledger  
d) Journal
20. Which of the following best describes "capital"?  
a) The owner's investment in the business  
c) Company's liabilities  
b) Company's total revenue  
d) Annual expenses
21. A report says: "The company has more money for daily operations this year." This money means:  
a) Assets – debts  
c) Revenue – expenses  
b) Current assets – current debts  
d) Net profit
22. Choose the correct usage of the term "equity":  
a) Equity means the profit earned during a year.  
c) Equity is the same as expenses.  
b) Equity refers to assets after deducting liabilities.  
d) Equity means company debts.
23. What is cash flow?

- a) Owner's investment  
b) List of accounts  
c) Profit of the company  
d) Money coming in and going out of a business
24. The company wrote "depreciation of vehicles" every month. What does depreciation mean?  
a) The asset value goes up  
b) Spreading the cost over time  
c) Paying dividend  
d) Writing new debts
25. Which of the following is an example of a non-cash item?  
a) Depreciation  
b) Salaries  
c) Rent  
d) Utilities
26. A business record states: "Notes payable will be settled next year." What does "notes payable" mean?  
a) Accounts receivable  
b) Written promise to pay debt  
c) Owner's equity  
d) Operating profit
27. In a financial report: "The company declared dividends for its shareholders." Dividends are:  
a) Profits distributed  
b) New loans taken  
c) Operating expenses  
d) Assets sold
28. The audit team looked at all expense reports. What does "audit" mean?  
a) Paying back a loan  
b) Checking the financial records  
c) Selling company shares  
d) Making a balance sheet
29. Which of the following is also known as the "statement of financial position"?  
a) Balance sheet  
b) Trial balance  
c) Income statement  
d) Cash flow statement
30. The company wrote off its bad debts. What are bad debts?  
a) Lower profit  
b) Money customers cannot pay  
c) Owner's equity  
d) Salary expense
31. Choose the correct statement about gross profit:  
a) Gross profit = net income after tax  
c) Gross profit = revenue - total expenses

- b) Gross profit = assets – liabilities      d) Gross profit = revenue – cost of goods sold
32. The following belongs to equity section in the balance sheet:
- a) Retained earnings      c) Salaries payable  
b) Notes payable      d) Accounts receivable
33. A student reads: “The journal entry is recorded in the general ledger.”  
A journal entry is:
- a) The first record of a transaction      c) The calculation of dividends  
b) The summary of income statement      d) The closing balance
34. Which financial report is mainly prepared to check if debit equals credit?
- a) Trial balance      c) Ledger  
b) Cash flow      d) Statement of equity
35. A company says: “Our retained earnings are used to expand production.”  
Retained earnings mean:
- a) Profits kept inside the company      c) Cash in bank  
b) Profits distributed as dividends      d) Revenue from sales
36. Which of the following is an operating expense?
- a) Rent expense      c) Land purchase  
b) Accounts payable      d) Bank loan
37. Which of the following describes the purpose of the cash flow statement?
- a) To show profit and loss      c) To record equity changes  
b) To report cash inflows and outflows      d) To calculate depreciation
38. A note says: “The company issued shares to raise more funds.”  
The word shares here refers to:
- a) Company assets      c) Business liabilities  
b) Ownership units in a company      d) Sales revenue
39. Choose the correct meaning of “accrued expenses”:
- a) Expenses already paid      c) Expenses ignored in reporting  
b) Expenses incurred but not yet paid      d) Expenses converted into assets
40. In financial context, “capital” refers to:
- a) Daily operating expenses      c) Company’s profit after tax

b) Accounts receivable

d) Owner's investment or financial resources for business

## II. FILL IN THE BLANK

**Instructions:** Choose the best word to fill in each blank in the paragraph.

### Paragraph 1

Liabilities are obligations that a company must settle in the future. One common type is \_\_\_\_ (1), which represents amounts owed to suppliers for goods purchased on credit. Companies may also take \_\_\_\_ (2) from banks, which must be repaid with interest. If a loan is due within a year, it is recorded as a \_\_\_\_ (3) liability, while those due after one year are classified as \_\_\_\_ (4) liabilities. Another example is \_\_\_\_ (5), which are salaries that the company still has to pay employees for their work.

1. What is the best word to fill in blank (1)?

a) Accounts receivable

c) Assets

b) Accounts payable

d) Revenue

2. What is the best word to fill in blank (2)?

a) Loans

c) Assets

b) Capital

d) Benefits

3. What is the best word to fill in blank (3)?

a) Current

c) Fixed

b) Long-term

d) Tangible

4. What is the best word to fill in blank (4)?

a) Current

c) Short-Term

b) Long-term

d) Temporary

5. What is the best word to fill in blank (5)?

a) Prepaid salaries

c) Unearned revenue

b) Accrued salaries

d) Tax payable

### Paragraph 2

Taxes are also considered liabilities. For example, the company records \_\_\_\_ (6), which is the amount of tax it still owes to the government. Another liability is \_\_\_\_

(7), which happens when the company receives payment from customers before delivering goods or services. Liabilities are important because they show the claims of \_\_\_\_ (8) on the company's resources. When the company repays its debt, it must \_\_\_\_ (9) the liability in the books. On the balance sheet, liabilities are listed together with assets and \_\_\_\_ (10), which represent the owner's rights.

6. What is the best word to fill in blank (6)?

- |                |                   |
|----------------|-------------------|
| a) Tax expense | c) Tax receivable |
| b) Tax payable | d) Tax revenue    |

7. What is the best word to fill in blank (7)?

- |                     |                 |
|---------------------|-----------------|
| a) Accrued expense  | c) Loan payable |
| b) Unearned revenue | d) Equity       |

8. What is the best word to fill in blank (8)?

- |              |              |
|--------------|--------------|
| a) Creditors | c) Owners    |
| b) Customers | d) Employees |

9. What is the best word to fill in blank (9)?

- |           |             |
|-----------|-------------|
| a) Repay  | c) Receive  |
| b) Record | d) Increase |

10. What is the best word to fill in blank (10)?

- |             |              |
|-------------|--------------|
| a) Expenses | c) Inventory |
| b) Equity   | d) Revenue   |

## Appendix 8: Research Questionnaire

### 1. Pre-Test Questionnaire

Petunjuk Pengisian Kuesioner:

1. Isilah data diri Anda pada tempat yang telah disediakan.
2. Bacalah dengan cermat setiap butir pernyataan, kemudian jawab sesuai dengan pengalaman dan pendapat Anda dengan memilih pada pilihan jawaban yang sesuai.
3. Kategori yang digunakan untuk menjawab soal adalah sebagai berikut:
  - 1 (Sangat Tidak Setuju)
  - 2 (Tidak Setuju)
  - 3 (Cukup Setuju)
  - 4 (Setuju)
  - 5 (Sangat Setuju)
4. Angket ini tidak mempengaruhi nilai dalam pembelajaran. Tujuannya adalah untuk mendapatkan wawasan tentang proses pembelajaran dan keterlibatan Anda.
5. Setelah selesai mengisi angket, klik Kirim untuk menyelesaikan pengisian.

| No. | Questions                                                                                                                                   | 1 | 2 | 3 | 4 | 5 |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|---|
| 1   | Sebelum mengikuti kegiatan pembelajaran ini, saya sering datang lebih awal untuk mempersiapkan diri sebelum pelajaran dimulai.              |   |   |   |   |   |
| 2   | Sebelum mengikuti kegiatan pembelajaran ini, saya selalu berusaha untuk memahami dan mencatat poin-poin penting dari materi yang diajarkan. |   |   |   |   |   |
| 3   | Sebelum mengikuti kegiatan pembelajaran ini, saya mengorganisir pembelajaran saya                                                           |   |   |   |   |   |

|   |                                                                                                                                                                         |  |  |  |  |  |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|
|   | dengan baik untuk memastikan pemahaman materi.                                                                                                                          |  |  |  |  |  |
| 4 | Sebelum mengikuti kegiatan pembelajaran ini, saya mencoba menghubungkan materi yang dipelajari dengan pengalaman saya sebelumnya.                                       |  |  |  |  |  |
| 5 | Sebelum mengikuti kegiatan pembelajaran ini, saya selalu berusaha untuk memperdalam pemahaman saya terhadap materi melalui latihan atau kajian tambahan.                |  |  |  |  |  |
| 6 | Sebelum mengikuti kegiatan pembelajaran ini, saya merasa bahwa umpan balik dari teman atau guru bermanfaat untuk proses belajar saya.                                   |  |  |  |  |  |
| 7 | Sebelum mengikuti kegiatan pembelajaran ini, saya merasa bahwa keterampilan berbahasa saya bisa ditingkatkan melalui berbagai tugas yang diberikan selama pembelajaran. |  |  |  |  |  |
| 8 | Setelah mengikuti kegiatan pembelajaran ini, saya mencatat poin-poin penting dari materi yang diajarkan dan sumber-sumber lainnya yang relevan.                         |  |  |  |  |  |
| 9 | Setelah mengikuti kegiatan pembelajaran ini, saya mencari cara                                                                                                          |  |  |  |  |  |

|    |                                                                                                                                       |  |  |  |  |  |
|----|---------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|
|    | agar diskusi dan latihan soal yang diberikan menarik bagi saya.                                                                       |  |  |  |  |  |
| 10 | Setelah mengikuti kegiatan pembelajaran ini, berkomunikasi dalam Bahasa Inggris dengan teman-teman terasa mudah dan nyaman bagi saya. |  |  |  |  |  |
| 11 | Sebelum mengikuti kegiatan pembelajaran ini, berkomunikasi menggunakan Bahasa Inggris dengan guru terasa mudah dan nyaman bagi saya.  |  |  |  |  |  |
| 12 | Sebelum mengikuti kegiatan pembelajaran ini, saya senang terlibat dalam obrolan dan diskusi dengan guru dan teman-teman lainnya.      |  |  |  |  |  |
| 13 | Sebelum mengikuti kegiatan pembelajaran ini, saya berpartisipasi aktif dalam forum diskusi kelompok kecil.                            |  |  |  |  |  |
| 14 | Sebelum mengikuti kegiatan pembelajaran ini, saya membantu teman-teman dalam latihan dan diskusi.                                     |  |  |  |  |  |
| 15 | Sebelum mengikuti kegiatan pembelajaran ini, saya terlibat dalam obrolan dan diskusi dengan teman-teman untuk memperdalam materi.     |  |  |  |  |  |

|    |                                                                                                                                                 |  |  |  |  |  |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|
| 16 | Sebelum mengikuti kegiatan pembelajaran ini, saya memberikan tanggapan/respon secara rutin dalam forum diskusi pembelajaran.                    |  |  |  |  |  |
| 17 | Sebelum mengikuti kegiatan pembelajaran ini, saya memberikan umpan balik (feedback) dan komentar kepada teman-teman saya dalam diskusi kelas.   |  |  |  |  |  |
| 18 | Sebelum mengikuti kegiatan pembelajaran ini, saya mendapatkan nilai bagus dalam mengerjakan latihan yang diberikan dalam diskusi.               |  |  |  |  |  |
| 19 | Sebelum mengikuti kegiatan pembelajaran ini, saya mengerjakan latihan secara berkelompok dengan baik dalam diskusi kelas.                       |  |  |  |  |  |
| 20 | Sebelum mengikuti kegiatan pembelajaran ini, saya merasa bahwa umpan balik dari guru bermanfaat untuk meningkatkan motivasi saya dalam belajar. |  |  |  |  |  |

## 2. Post Test Questionnaire

Petunjuk Pengisian Kuesioner:

1. Isilah data diri Anda pada tempat yang telah disediakan.
2. Bacalah dengan cermat setiap butir pernyataan, kemudian jawab sesuai dengan pengalaman dan pendapat Anda dengan memilih pada pilihan jawaban yang sesuai.
3. Kategori yang digunakan untuk menjawab soal adalah sebagai berikut:
  - 1 (Sangat Tidak Setuju)
  - 2 (Tidak Setuju)
  - 3 (Cukup Setuju)
  - (Setuju)
  - (Sangat Setuju)
4. Angket ini tidak mempengaruhi nilai dalam pembelajaran. Tujuannya adalah untuk mendapatkan wawasan tentang proses pembelajaran dan keterlibatan Anda.
5. Setelah selesai mengisi angket, klik Kirim untuk menyelesaikan pengisian.

| No. | Questions                                                                                                                                                  | 1 | 2 | 3 | 4 | 5 |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|---|
| 1   | Setelah mengikuti kegiatan pembelajaran Bahasa Inggris ini, saya sering datang lebih awal untuk mempersiapkan diri sebelum pelajaran dimulai.              |   |   |   |   |   |
| 2   | Setelah mengikuti kegiatan pembelajaran Bahasa Inggris ini, saya selalu berusaha untuk memahami dan mencatat poin-poin penting dari materi yang diajarkan. |   |   |   |   |   |

|   |                                                                                                                                                                                        |  |  |  |  |  |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|
| 3 | Setelah mengikuti kegiatan pembelajaran Bahasa Inggris ini, saya mengorganisir pembelajaran saya dengan baik untuk memastikan pemahaman materi.                                        |  |  |  |  |  |
| 4 | Setelah mengikuti kegiatan pembelajaran Bahasa Inggris ini, saya mencoba menghubungkan materi yang dipelajari dengan pengalaman saya sebelumnya.                                       |  |  |  |  |  |
| 5 | Setelah mengikuti kegiatan pembelajaran Bahasa Inggris ini, saya selalu berusaha untuk memperdalam pemahaman saya terhadap materi melalui latihan atau kajian tambahan.                |  |  |  |  |  |
| 6 | Setelah mengikuti kegiatan pembelajaran Bahasa Inggris ini, saya merasa bahwa umpan balik dari teman atau guru bermanfaat untuk proses belajar saya.                                   |  |  |  |  |  |
| 7 | Setelah mengikuti kegiatan pembelajaran Bahasa Inggris ini, saya merasa bahwa keterampilan berbahasa saya bisa ditingkatkan melalui berbagai tugas yang diberikan selama pembelajaran. |  |  |  |  |  |
| 8 | Setelah mengikuti kegiatan pembelajaran Bahasa Inggris ini, saya mencatat poin-poin penting dari                                                                                       |  |  |  |  |  |

|    |                                                                                                                                                      |  |  |  |  |  |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|
|    | materi yang diajarkan dan sumber-sumber lainnya yang relevan.                                                                                        |  |  |  |  |  |
| 9  | Setelah mengikuti kegiatan pembelajaran Bahasa Inggris ini, saya mencari cara agar diskusi dan latihan soal yang diberikan menarik bagi saya.        |  |  |  |  |  |
| 10 | Setelah mengikuti kegiatan pembelajaran Bahasa Inggris ini, berkomunikasi dalam Bahasa Inggris dengan teman-teman terasa mudah dan nyaman bagi saya. |  |  |  |  |  |
| 11 | Setelah mengikuti kegiatan pembelajaran Bahasa Inggris ini, berkomunikasi menggunakan Bahasa Inggris dengan guru terasa mudah dan nyaman bagi saya.  |  |  |  |  |  |
| 12 | Setelah mengikuti kegiatan pembelajaran Bahasa Inggris ini, saya senang terlibat dalam obrolan dan diskusi dengan guru dan teman-teman lainnya.      |  |  |  |  |  |
| 13 | Setelah mengikuti kegiatan pembelajaran Bahasa Inggris ini, saya berpartisipasi aktif dalam forum diskusi kelompok kecil.                            |  |  |  |  |  |
| 14 | Setelah mengikuti kegiatan pembelajaran Bahasa Inggris ini, saya membantu teman-teman dalam latihan dan diskusi.                                     |  |  |  |  |  |

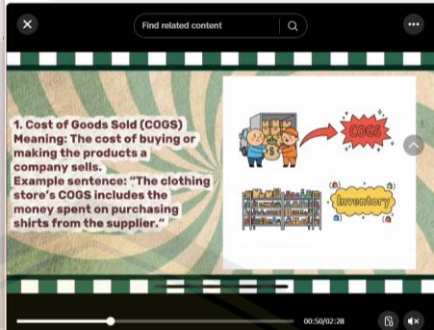
|    |                                                                                                                                                              |  |  |  |  |  |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|
| 15 | Setelah mengikuti kegiatan pembelajaran Bahasa Inggris ini, saya terlibat dalam obrolan dan diskusi dengan teman-teman untuk memperdalam materi.             |  |  |  |  |  |
| 16 | Setelah mengikuti kegiatan pembelajaran i Bahasa Inggris ni, saya memberikan tanggapan/respon secara rutin dalam forum diskusi pembelajaran.                 |  |  |  |  |  |
| 17 | Setelah mengikuti kegiatan pembelajaran Bahasa Inggris ini, saya memberikan umpan balik (feedback) dan komentar kepada teman-teman saya dalam diskusi kelas. |  |  |  |  |  |
| 18 | Setelah mengikuti kegiatan pembelajaran Bahasa Inggris ini, saya mendapatkan nilai bagus dalam mengerjakan latihan yang diberikan dalam diskusi.             |  |  |  |  |  |
| 19 | Setelah mengikuti kegiatan pembelajaran Bahasa Inggris ini, saya mengerjakan latihan secara berkelompok dengan baik dalam diskusi kelas.                     |  |  |  |  |  |
| 20 | Setelah mengikuti kegiatan pembelajaran Bahasa Inggris ini, saya merasa bahwa umpan balik dari guru bermanfaat untuk                                         |  |  |  |  |  |

|  |                                           |  |  |  |  |  |
|--|-------------------------------------------|--|--|--|--|--|
|  | meningkatkan motivasi saya dalam belajar. |  |  |  |  |  |
|--|-------------------------------------------|--|--|--|--|--|



**Appendix 9 : Instructional Procedures**

| <b>Week</b> | <b>Phase</b>                   | <b>Descriptions</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1           | Planning Phase                 | <ol style="list-style-type: none"> <li>1. Develop and prepare the intervention materials, including selecting and creating relevant TikTok videos for accounting vocabulary topics.</li> <li>2. The Genre-Based Learning theme : "English for Accounting: Learning Vocabulary Through Report Text."</li> <li>3. Obtain approval from the school for using TikTok videos in the learning process.</li> <li>4. Administer a preliminary questionnaire to gather information about students internet access.</li> </ol> |
| 2.          | Pre-Test<br>30 January<br>2026 | <ol style="list-style-type: none"> <li>1. Conduct a pilot test to measure the validity and reliability of the test.</li> <li>2. Analyze the pilot test.</li> <li>3. Conduct a pre-test to assess students' initial knowledge of accounting vocabulary.</li> <li>4. Distribute questionnaires to assess students' engagement with TikTok videos as a learning tool.</li> <li>5. Analyze the pre-test data to ensure homogeneity between the experimental and control groups.</li> </ol>                               |

|    |                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3. | Intervention Phase<br>30 January 2026-14 February 2026 | <p><b>- Experimental Class:</b></p> <ol style="list-style-type: none"> <li>1. Students watch TikTok videos created by the teacher to learn new accounting terms before class.</li> </ol>  <ol style="list-style-type: none"> <li>2. Implement Genre Based Learning by assigning group discussion, and pair discussion explained in the appendix 3.</li> <li>3. Students engage in group discussions and present their projects.</li> </ol> <p><b>- Control Class:</b></p> <ol style="list-style-type: none"> <li>1. Implement Genre Based Learning by assigning group discussion, and pair discussion explained in the appendix 4.</li> <li>2. Students engage in group discussions and present their project.</li> </ol> |
| 4. | Post-Test<br>14 February 2026                          | <ol style="list-style-type: none"> <li>1. Administer a post-test to assess the students' vocabulary knowledge after the intervention.</li> <li>2. Distribute questionnaires to measure any changes in students engagement after the intervention.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 5. | Data Analysis                                          | <ol style="list-style-type: none"> <li>1. Analyze pre-test and post-test results to assess the effects in vocabulary achievement.</li> <li>2. Analyze the engagement questionnaire responses to identify changes in students engagement with TikTok videos.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 6  | Final Report                                           | <ol style="list-style-type: none"> <li>1. Compile and summarize the results, discussing the effectiveness of using TikTok videos in enhancing vocabulary learning and students engagement.</li> <li>2. Offer recommendations for integrating TikTok and flipped learning into vocational school.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

**Appendix 10 : Class Score and Statistical Result From The School Teacher**

## 1. Students Score

| 11 AKL 1 |                 |              |       |
|----------|-----------------|--------------|-------|
| No.      | NIS             | Nama Lengkap | Nilai |
| 1        | Siswa11akl1-001 | ANSD         | 62.5  |
| 2        | Siswa11akl1-002 | AEC          | 50    |
| 3        | Siswa11akl1-003 | AEA          | 64    |
| 4        | Siswa11akl1-004 | ARA          | 64    |
| 5        | Siswa11akl1-005 | DA           | 57.5  |
| 6        | Siswa11akl1-006 | DAS          | 84.5  |
| 7        | Siswa11akl1-007 | EATU         | 82.5  |
| 8        | Siswa11akl1-008 | IP           | 69    |
| 9        | Siswa11akl1-009 | MDJS         | 56.5  |
| 10       | Siswa11akl1-010 | MS           | 59.5  |
| 11       | Siswa11akl1-011 | MKA          | 69.5  |
| 12       | Siswa11akl1-012 | MGA          | 80    |
| 13       | Siswa11akl1-013 | MRZP         | 72.5  |
| 14       | Siswa11akl1-014 | MIM          | 63.5  |
| 15       | Siswa11akl1-015 | NN           | 53    |

|    |                 |      |      |
|----|-----------------|------|------|
| 16 | Siswa11akl1-016 | RIA  | 82.5 |
| 17 | Siswa11akl1-017 | SS   | 67.5 |
| 18 | Siswa11akl1-018 | SAP  | 74   |
| 19 | Siswa11akl1-019 | SWAR | 55   |
| 20 | Siswa11akl1-020 | SNA  | 75   |
| 21 | Siswa11akl1-021 | YTA  | 90   |
| 22 | Siswa11akl1-022 | ZSN  | 62   |

| 11 AKL 2 |                 |              |       |
|----------|-----------------|--------------|-------|
| No.      | NIS             | Nama Lengkap | Nilai |
| 1        | Siswa11akl2-001 | AAS          | 61.5  |
| 2        | Siswa11akl2-002 | APA          | 63    |
| 3        | Siswa11akl2-003 | AEV          | 90    |
| 4        | Siswa11akl2-004 | BOCL         | 69    |
| 5        | Siswa11akl2-005 | DBP          | 55    |
| 6        | Siswa11akl2-006 | EL           | 77.5  |
| 7        | Siswa11akl2-007 | KN           | 74.5  |
| 8        | Siswa11akl2-008 | KFVA         | 64.5  |

|    |                 |      |      |
|----|-----------------|------|------|
| 9  | Siswa11akl2-009 | LMJ  | 60   |
| 10 | Siswa11akl2-010 | MDAA | 64.5 |
| 11 | Siswa11akl2-011 | MMUU | 64   |
| 12 | Siswa11akl2-012 | MT   | 64   |
| 13 | Siswa11akl2-013 | MHM  | 79.5 |
| 14 | Siswa11akl2-014 | MSAR | 74   |
| 15 | Siswa11akl2-015 | PAP  | 50   |
| 16 | Siswa11akl2-016 | PNA  | 56.5 |
| 17 | Siswa11akl2-017 | RNH  | 52.5 |
| 18 | Siswa11akl2-018 | SW   | 76.5 |
| 19 | Siswa11akl2-019 | SA   | 68   |
| 20 | Siswa11akl2-020 | SY   | 57.5 |
| 21 | Siswa11akl2-021 | STU  | 88.5 |
| 22 | Siswa11akl2-022 | TP   | 63   |
| 23 | Siswa11akl2-023 | YADZ | 88.5 |

## 2. Normality Test Both Class

| Shapiro-Wilk |    |      |
|--------------|----|------|
| Statistic    | df | Sig. |
| .967         | 22 | .642 |
| .942         | 23 | .201 |

## 3. Homogeneity Test Both Class

**Test of Homogeneity of Variance**

|        |               | Levene Statistic | df1 | df2 | Sig. |
|--------|---------------|------------------|-----|-----|------|
| RESULT | Based on Mean | .010             | 1   | 43  | .921 |

## 4. Independent T-Test Both Class

**Independent Samples Test**

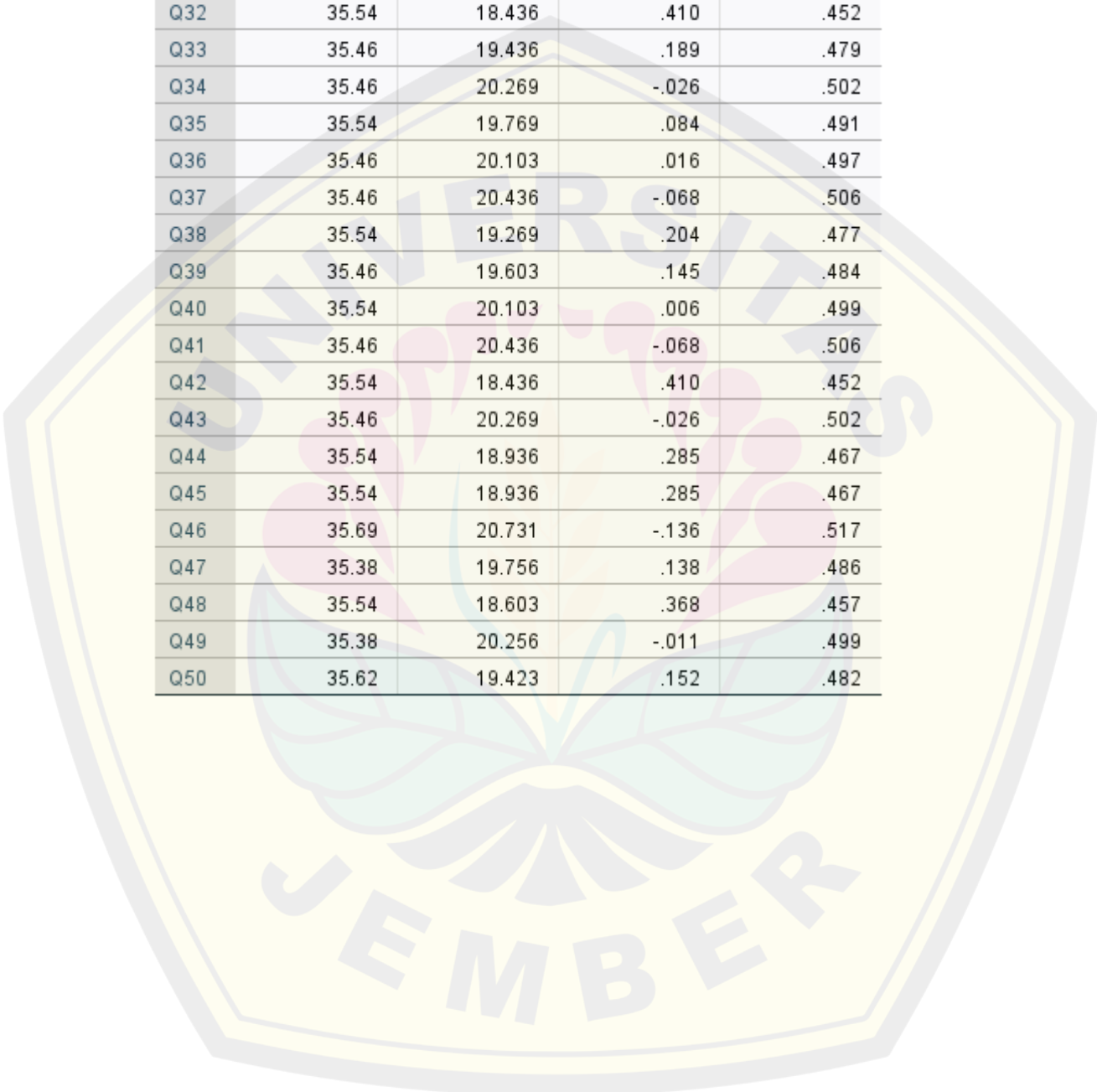
|        |                             | Levene's Test for Equality of Variances |      |      |        |                 |
|--------|-----------------------------|-----------------------------------------|------|------|--------|-----------------|
|        |                             | F                                       | Sig. | t    | df     | Sig. (2-tailed) |
| RESULT | Equal variances assumed     | .010                                    | .921 | .006 | 43     | .996            |
|        | Equal variances not assumed |                                         |      | .006 | 42.993 | .996            |

**Appendix 11 : Reliability and Validity Pilot Test**

## 1. Validity Pilot Test (Pre-Test)

**Item-Total Statistics**

|     | Scale Mean if<br>Item Deleted | Scale<br>Variance if<br>Item Deleted | Corrected<br>Item-Total<br>Correlation | Cronbach's<br>Alpha if Item<br>Deleted |
|-----|-------------------------------|--------------------------------------|----------------------------------------|----------------------------------------|
| Q1  | 35.54                         | 17.936                               | .539                                   | .436                                   |
| Q2  | 35.46                         | 18.936                               | .322                                   | .465                                   |
| Q3  | 35.54                         | 19.603                               | .124                                   | .486                                   |
| Q4  | 35.46                         | 21.269                               | -.273                                  | .526                                   |
| Q5  | 35.54                         | 17.936                               | .539                                   | .436                                   |
| Q6  | 35.62                         | 19.756                               | .077                                   | .492                                   |
| Q7  | 35.54                         | 21.769                               | -.366                                  | .539                                   |
| Q8  | 35.54                         | 19.936                               | .045                                   | .495                                   |
| Q9  | 35.54                         | 18.103                               | .496                                   | .442                                   |
| Q10 | 35.46                         | 20.769                               | -.151                                  | .514                                   |
| Q11 | 35.54                         | 19.269                               | .204                                   | .477                                   |
| Q12 | 35.54                         | 20.769                               | -.146                                  | .516                                   |
| Q13 | 35.46                         | 20.769                               | -.151                                  | .514                                   |
| Q14 | 35.46                         | 18.769                               | .368                                   | .460                                   |
| Q15 | 35.62                         | 17.090                               | .720                                   | .409                                   |
| Q16 | 35.46                         | 22.269                               | -.508                                  | .548                                   |
| Q17 | 35.54                         | 19.603                               | .124                                   | .486                                   |
| Q18 | 35.62                         | 20.090                               | .003                                   | .500                                   |
| Q19 | 35.31                         | 20.231                               | .021                                   | .495                                   |
| Q20 | 35.46                         | 19.103                               | .278                                   | .470                                   |
| Q21 | 35.62                         | 18.923                               | .268                                   | .468                                   |
| Q22 | 35.46                         | 21.936                               | -.431                                  | .541                                   |
| Q23 | 35.46                         | 19.769                               | .102                                   | .489                                   |
| Q24 | 35.62                         | 19.423                               | .152                                   | .482                                   |
| Q25 | 35.31                         | 20.397                               | -.046                                  | .499                                   |



|     |       |        |       |      |
|-----|-------|--------|-------|------|
| Q26 | 35.46 | 19.603 | .145  | .484 |
| Q27 | 35.62 | 18.756 | .307  | .463 |
| Q28 | 35.46 | 22.436 | -.546 | .552 |
| Q29 | 35.46 | 18.936 | .322  | .465 |
| Q30 | 35.54 | 19.269 | .204  | .477 |
| Q31 | 35.46 | 21.103 | -.232 | .522 |
| Q32 | 35.54 | 18.436 | .410  | .452 |
| Q33 | 35.46 | 19.436 | .189  | .479 |
| Q34 | 35.46 | 20.269 | -.026 | .502 |
| Q35 | 35.54 | 19.769 | .084  | .491 |
| Q36 | 35.46 | 20.103 | .016  | .497 |
| Q37 | 35.46 | 20.436 | -.068 | .506 |
| Q38 | 35.54 | 19.269 | .204  | .477 |
| Q39 | 35.46 | 19.603 | .145  | .484 |
| Q40 | 35.54 | 20.103 | .006  | .499 |
| Q41 | 35.46 | 20.436 | -.068 | .506 |
| Q42 | 35.54 | 18.436 | .410  | .452 |
| Q43 | 35.46 | 20.269 | -.026 | .502 |
| Q44 | 35.54 | 18.936 | .285  | .467 |
| Q45 | 35.54 | 18.936 | .285  | .467 |
| Q46 | 35.69 | 20.731 | -.136 | .517 |
| Q47 | 35.38 | 19.756 | .138  | .486 |
| Q48 | 35.54 | 18.603 | .368  | .457 |
| Q49 | 35.38 | 20.256 | -.011 | .499 |
| Q50 | 35.62 | 19.423 | .152  | .482 |

## 2. Validity Pilot Test (Post-Test)

**Item-Total Statistics**

|     | Scale Mean if<br>Item Deleted | Scale<br>Variance if<br>Item Deleted | Corrected<br>Item-Total<br>Correlation | Cronbach's<br>Alpha if Item<br>Deleted |
|-----|-------------------------------|--------------------------------------|----------------------------------------|----------------------------------------|
| Q1  | 39.71                         | 77.758                               | .574                                   | .919                                   |
| Q2  | 39.64                         | 79.324                               | .424                                   | .921                                   |
| Q3  | 39.64                         | 79.016                               | .466                                   | .920                                   |
| Q4  | 39.57                         | 81.033                               | .239                                   | .922                                   |
| Q5  | 39.64                         | 78.709                               | .508                                   | .920                                   |
| Q6  | 39.57                         | 81.648                               | .144                                   | .923                                   |
| Q7  | 39.64                         | 80.093                               | .322                                   | .922                                   |
| Q8  | 39.71                         | 76.527                               | .729                                   | .917                                   |
| Q9  | 39.50                         | 82.423                               | .048                                   | .923                                   |
| Q10 | 39.64                         | 76.555                               | .804                                   | .917                                   |
| Q11 | 39.57                         | 83.033                               | -.066                                  | .925                                   |
| Q12 | 39.71                         | 77.758                               | .574                                   | .919                                   |
| Q13 | 39.64                         | 80.247                               | .301                                   | .922                                   |
| Q14 | 39.64                         | 78.401                               | .549                                   | .919                                   |
| Q15 | 39.43                         | 82.725                               | .000                                   | .923                                   |
| Q16 | 39.71                         | 76.527                               | .729                                   | .917                                   |
| Q17 | 39.57                         | 81.341                               | .191                                   | .923                                   |
| Q18 | 39.64                         | 77.786                               | .633                                   | .919                                   |
| Q19 | 39.57                         | 80.571                               | .310                                   | .922                                   |
| Q20 | 39.57                         | 77.648                               | .773                                   | .918                                   |
| Q21 | 39.71                         | 82.066                               | .052                                   | .924                                   |
| Q22 | 39.71                         | 79.297                               | .384                                   | .921                                   |
| Q23 | 39.57                         | 79.033                               | .551                                   | .920                                   |
| Q24 | 39.50                         | 80.269                               | .498                                   | .920                                   |
| Q25 | 39.71                         | 77.604                               | .593                                   | .919                                   |

|     |       |        |       |      |
|-----|-------|--------|-------|------|
| Q26 | 39.57 | 81.033 | .239  | .922 |
| Q27 | 39.50 | 80.115 | .531  | .920 |
| Q28 | 39.71 | 79.297 | .384  | .921 |
| Q29 | 39.71 | 79.758 | .328  | .922 |
| Q30 | 39.50 | 80.269 | .498  | .920 |
| Q31 | 39.64 | 77.940 | .612  | .919 |
| Q32 | 39.57 | 80.264 | .358  | .921 |
| Q33 | 39.64 | 79.940 | .342  | .921 |
| Q34 | 39.57 | 79.187 | .527  | .920 |
| Q35 | 39.57 | 79.033 | .551  | .920 |
| Q36 | 39.57 | 80.264 | .358  | .921 |
| Q37 | 39.86 | 79.670 | .304  | .922 |
| Q38 | 39.64 | 81.478 | .139  | .923 |
| Q39 | 39.57 | 79.033 | .551  | .920 |
| Q40 | 39.57 | 79.187 | .527  | .920 |
| Q41 | 39.57 | 79.802 | .430  | .921 |
| Q42 | 39.57 | 80.264 | .358  | .921 |
| Q43 | 39.71 | 78.066 | .536  | .920 |
| Q44 | 39.50 | 80.269 | .498  | .920 |
| Q45 | 39.71 | 79.758 | .328  | .922 |
| Q46 | 39.64 | 76.555 | .804  | .917 |
| Q47 | 39.50 | 83.808 | -.236 | .925 |
| Q48 | 39.71 | 77.758 | .574  | .919 |
| Q49 | 39.71 | 80.989 | .180  | .923 |
| Q50 | 39.57 | 77.648 | .773  | .918 |

## 3. Reliability Pilot Test (Pre-Test)

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .494             | 50         |

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .740             | 11         |

## 4. Reliability Pilot Test (Post-Test)

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .922             | 50         |

## 5. Difficulty Index of Pilot Test (Pre and Post Test)

| Pre-test |       | Pre-test |       | Post-test |       | Post-test |       |
|----------|-------|----------|-------|-----------|-------|-----------|-------|
| Item     | Score | Item     | Score | Item      | Score | Item      | Score |
| Q1       | 0.692 | Q26      | 0.769 | Q1        | 0.714 | Q26       | 0.857 |
| Q2       | 0.769 | Q27      | 0.615 | Q2        | 0.786 | Q27       | 0.929 |
| Q3       | 0.692 | Q28      | 0.769 | Q3        | 0.786 | Q28       | 0.714 |
| Q4       | 0.769 | Q29      | 0.769 | Q4        | 0.857 | Q29       | 0.714 |
| Q5       | 0.692 | Q30      | 0.692 | Q5        | 0.786 | Q30       | 0.929 |
| Q6       | 0.615 | Q31      | 0.769 | Q6        | 0.857 | Q31       | 0.786 |
| Q7       | 0.692 | Q32      | 0.692 | Q7        | 0.786 | Q32       | 0.857 |
| Q8       | 0.692 | Q33      | 0.769 | Q8        | 0.714 | Q33       | 0.786 |
| Q9       | 0.692 | Q34      | 0.769 | Q9        | 0.929 | Q34       | 0.857 |
| Q10      | 0.769 | Q35      | 0.692 | Q10       | 0.786 | Q35       | 0.857 |
| Q11      | 0.692 | Q36      | 0.769 | Q11       | 0.857 | Q36       | 0.857 |
| Q12      | 0.692 | Q37      | 0.769 | Q12       | 0.714 | Q37       | 0.571 |
| Q13      | 0.769 | Q38      | 0.692 | Q13       | 0.786 | Q38       | 0.786 |
| Q14      | 0.769 | Q39      | 0.769 | Q14       | 0.786 | Q39       | 0.857 |
| Q15      | 0.615 | Q40      | 0.692 | Q15       | 1.000 | Q40       | 0.857 |
| Q16      | 0.769 | Q41      | 0.769 | Q16       | 0.714 | Q41       | 0.857 |
| Q17      | 0.692 | Q42      | 0.692 | Q17       | 0.857 | Q42       | 0.857 |
| Q18      | 0.615 | Q43      | 0.769 | Q18       | 0.786 | Q43       | 0.714 |

| Pre-test |       | Pre-test |       | Post-test |       | Post-test |       |
|----------|-------|----------|-------|-----------|-------|-----------|-------|
| Q19      | 0.923 | Q44      | 0.692 | Q19       | 0.857 | Q44       | 0.929 |
| Q20      | 0.769 | Q45      | 0.692 | Q20       | 0.857 | Q45       | 0.714 |
| Q21      | 0.615 | Q46      | 0.538 | Q21       | 0.714 | Q46       | 0.786 |
| Q22      | 0.769 | Q47      | 0.846 | Q22       | 0.714 | Q47       | 0.929 |
| Q23      | 0.769 | Q48      | 0.692 | Q23       | 0.857 | Q48       | 0.714 |
| Q24      | 0.615 | Q49      | 0.846 | Q24       | 0.929 | Q49       | 0.714 |
| Q25      | 0.923 | Q50      | 0.615 | Q25       | 0.714 | Q50       | 0.857 |

## 6. Revision Sample of Test Items (Pre-Test)

| No        | Before                                                                                           | After                                                                                         | Difficulty Level | Change Level |
|-----------|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|------------------|--------------|
| 1         | 1. Which word refers to something a company owes to others?                                      | Which word refers to something a company owes to others?                                      | 0,692307692      | Medium       |
| 2         | 2. Which word refers to something a company owns that has value?                                 | Which word refers to things a company owns and uses in its business?                          | 0,769230769      | Easy         |
| 3         | 3. What term is used to describe the money owed by a business?                                   | What term is used for money a business must pay to other parties?                             | 0,692307692      | Easy         |
| 4<br>(21) | 21. In a company's balance sheet, equity means:                                                  | In a company's balance sheet, what does equity mean?                                          | 0,615384615      | Easy         |
| 5         | 5. Which word means 'something owned by a company that can be converted into cash within a year? | Which word means 'something owned by a company that can be converted into cash within a year? | 0,692307692      | Medium       |

|            |                                                                                                |                                                                                             |             |        |
|------------|------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-------------|--------|
| 6          | 6. What is the term for the income earned by a company from its normal business activities?    | Which word means money earned by a company from selling goods or services?                  | 0,615384615 | Easy   |
| 7<br>(23)  | 23. What does “cash flow” mean?                                                                | In accounting, the term “cash flow” is used to describe which of the following situations?  | 0,769230769 | Medium |
| 8          | 8. Which word means ‘the cost of borrowing money’?                                             | Which word means the extra cost paid for borrowing money?                                   | 0,692307692 | Easy   |
| 9          | 9. Which word refers to money borrowed by a company that must be repaid in more than one year? | Which word refers to money borrowed by a company that must be repaid in more than one year? | 0,692307692 | Medium |
| 10<br>(24) | 24. What does “depreciation of machine” mean?                                                  | In accounting records, what is meant by “depreciation of machine”?                          | 0,615384615 | Medium |

#### 7. Revision Sample of Test Items (Post-Test)

| No | Before                                                      | After                                                       | Difficulty Level | Change Level |
|----|-------------------------------------------------------------|-------------------------------------------------------------|------------------|--------------|
| 1  | 1.Cash, equipment, and accounts receivable are examples of: | 1.Cash, equipment, and accounts receivable are examples of: | 0,714285714      | Easy         |

|    |                                                                                            |                                                                                             |             |        |
|----|--------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-------------|--------|
| 2  | 2. Which of the following is NOT an asset?                                                 | 2. Which of the following is NOT something the company owns?                                | 0,785714286 | Medium |
| 3  | 3. The money a company owes to its suppliers is called:                                    | 3. The money a company must pay to suppliers for goods bought on credit is called:          | 0,785714286 | Medium |
| 4  | 22. Choose the correct usage of the term "equity":                                         | 4. Choose the sentence that correctly explains equity:                                      | 0,714285714 | Medium |
| 5  | 5. Which one is considered as liability?                                                   | 5. Which activity will make a company owe more money?                                       | 0,785714286 | Hard   |
| 6  | 23. What is cash flow?                                                                     | 6. Cash flow means:                                                                         | 0,857142857 | Medium |
| 7  | 7. Which of the following is an example of owner's investment?                             | 7. Which activity shows the owner putting their own money into the business?                | 0,785714286 | Medium |
| 8  | 8. What is the English term for "persediaan barang dagang"?                                | 8. What is the English term for "persediaan barang dagang"?                                 | 0,714285714 | Easy   |
| 9  | 24. The company wrote "depreciation of vehicles" every month. What does depreciation mean? | 9. The company records "depreciation of vehicles" every month. What does depreciation mean? | 0,928571429 | Medium |
| 10 | 10. Which financial statement is also known as the "profit and loss statement"?            | 10. Retained earnings mean:                                                                 | 0,785714286 | Hard   |

**Appendix 12: Comparison of Students' Vocabulary Achievement**

## 1. Descriptive Statistics Before and After Intervention (Both Group)

**Descriptive Statistics**

|                        | N  | Minimum | Maximum | Mean  | Std. Deviation |
|------------------------|----|---------|---------|-------|----------------|
| Pre_ControlGroup       | 18 | 13      | 29      | 23.17 | 4.409          |
| Pre_Experimental Group | 21 | 15      | 40      | 25.24 | 6.008          |
| Valid N (listwise)     | 18 |         |         |       |                |

**Descriptive Statistics**

|                         | N  | Minimum | Maximum | Mean  | Std. Deviation |
|-------------------------|----|---------|---------|-------|----------------|
| Post_ControlGroup       | 18 | 11      | 30      | 22.17 | 4.018          |
| Post_Experimental Group | 21 | 28      | 40      | 33.29 | 3.349          |
| Valid N (listwise)      | 18 |         |         |       |                |

## 2. Normality Test Before Intervention (Pre-Test)

**Tests of Normality**

| Class                   | Kolmogorov-Smirnov <sup>a</sup> |    |       | Shapiro-Wilk |    |      |
|-------------------------|---------------------------------|----|-------|--------------|----|------|
|                         | Statistic                       | df | Sig.  | Statistic    | df | Sig. |
| Result Pre_ControlGroup | .096                            | 18 | .200* | .949         | 18 | .415 |
| Pre_ExperimentalGroup   | .116                            | 21 | .200* | .970         | 21 | .741 |

\*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

## 3. Independent T-Test Before Intervention (Pre-Test)

**Independent Samples Test**

|        |                             | Levene's Test for Equality of Variances |      | t-test for Equality of Means |        |                 |                 |                       |                                                          |
|--------|-----------------------------|-----------------------------------------|------|------------------------------|--------|-----------------|-----------------|-----------------------|----------------------------------------------------------|
|        |                             | F                                       | Sig. | t                            | df     | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference<br>Lower Upper |
| Result | Equal variances assumed     | 1.197                                   | .281 | -1.209                       | 37     | .234            | -2.071          | 1.713                 | -5.542 1.399                                             |
|        | Equal variances not assumed |                                         |      | -1.238                       | 36.212 | .224            | -2.071          | 1.673                 | -5.464 1.321                                             |

## 4. Normality Test After Intervention (Post-Test)

| Tests of Normality |                         |                                 |    |       |              |    |      |
|--------------------|-------------------------|---------------------------------|----|-------|--------------|----|------|
|                    |                         | Kolmogorov-Smirnov <sup>a</sup> |    |       | Shapiro-Wilk |    |      |
|                    | Class                   | Statistic                       | df | Sig.  | Statistic    | df | Sig. |
| Result             | Post_ControlGroup       | .096                            | 18 | .200* | .949         | 18 | .415 |
|                    | Post_Experimental Group | .130                            | 21 | .200* | .958         | 21 | .475 |

\*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

## 5. Independent T-Test After Intervention (Post-Test)

| Independent Samples Test |                             |                                         |      |                              |        |                 |                 |                       |                                                          |
|--------------------------|-----------------------------|-----------------------------------------|------|------------------------------|--------|-----------------|-----------------|-----------------------|----------------------------------------------------------|
|                          |                             | Levene's Test for Equality of Variances |      | t-test for Equality of Means |        |                 |                 |                       |                                                          |
|                          |                             | F                                       | Sig. | t                            | df     | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference<br>Lower Upper |
| Result                   | Equal variances assumed     | .913                                    | .345 | -8.136                       | 37     | <.001           | -10.119         | 1.244                 | -12.639 -7.599                                           |
|                          | Equal variances not assumed |                                         |      | -7.965                       | 31.435 | <.001           | -10.119         | 1.270                 | -12.709 -7.529                                           |

## 6. Complete Table

| Aspect                        | Control Group (No TikTok) | Experimental Group (TikTok + Flipped Learning) | Interpretation                                         |
|-------------------------------|---------------------------|------------------------------------------------|--------------------------------------------------------|
| <b>Pre-test Mean</b>          | 23.17                     | 25.24                                          | Experimental group slightly higher at baseline         |
| <b>Pre-test Min–Max</b>       | 13 – 29                   | 15 – 40                                        | Experimental group shows wider range                   |
| <b>Post-test Mean</b>         | 22.17                     | 33.29                                          | Experimental group shows substantial effects           |
| <b>Post-test Min–Max</b>      | 11 – 30                   | 28 – 40                                        | Experimental group scores concentrated at higher range |
| <b>Mean Gain (Post – Pre)</b> | -1.00                     | +8.05                                          | Control slightly decreased;                            |

|                                            |           |           |                                               |
|--------------------------------------------|-----------|-----------|-----------------------------------------------|
|                                            |           |           | experimental increase significantly           |
| <b>Normality (Pre-test, Shapiro-Wilk)</b>  | p = 0.415 | p = 0.741 | Both normally distributed                     |
| <b>Homogeneity (Pre-test, Levene's)</b>    | -         | p = 0.281 | Variances homogeneous                         |
| <b>Independent t-test (Pre-test)</b>       | -         | p = 0.234 | No significant difference (groups equivalent) |
| <b>Normality (Post-test, Shapiro-Wilk)</b> | p = 0.415 | p = 0.475 | Both normally distributed                     |
| <b>Homogeneity (Post-test, Levene's)</b>   | -         | p = 0.345 | Variances homogeneous                         |
| <b>Independent t-test (Post-test)</b>      | -         | p = 0.000 | Significant difference between groups         |

**Appendix 13: Comparison of Students' Learning Engagement****1. Descriptive Statistics Before and After Intervention (Both Class)****Descriptive Statistics**

|                       | N  | Minimum | Maximum | Mean   | Std. Deviation |
|-----------------------|----|---------|---------|--------|----------------|
| Pre_ExperimentalGroup | 21 | 1.40    | 4.55    | 3.1976 | .61532         |
| Pre_ControlGroup      | 18 | 2.80    | 4.90    | 3.3750 | .56575         |
| Valid N (listwise)    | 18 |         |         |        |                |

**Descriptive Statistics**

|                      | N  | Minimum | Maximum | Mean   | Std. Deviation |
|----------------------|----|---------|---------|--------|----------------|
| Post_EksperimenGroup | 21 | 3.05    | 4.70    | 3.9833 | .43253         |
| Post_ControlGroup    | 18 | 2.40    | 3.85    | 3.2500 | .41973         |
| Valid N (listwise)   | 18 |         |         |        |                |

**2. Normality Test Before Intervention (Pre Kuisiner)****Tests of Normality**

|                  | Kolmogorov-Smirnov <sup>a</sup> |    |                   | Shapiro-Wilk |    |      |
|------------------|---------------------------------|----|-------------------|--------------|----|------|
|                  | Statistic                       | df | Sig.              | Statistic    | df | Sig. |
| Pre_ControlGroup | .162                            | 18 | .200 <sup>*</sup> | .852         | 18 | .009 |

\*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

**Tests of Normality**

|                       | Kolmogorov-Smirnov <sup>a</sup> |    |      | Shapiro-Wilk |    |      |
|-----------------------|---------------------------------|----|------|--------------|----|------|
|                       | Statistic                       | df | Sig. | Statistic    | df | Sig. |
| Pre_ExperimentalGroup | .181                            | 21 | .072 | .909         | 21 | .052 |

a. Lilliefors Significance Correction

## 3. Normality Test After Intervention (Post Kuisisioner)

**Tests of Normality**

|                   | Kolmogorov-Smirnov <sup>a</sup> |    |                   | Shapiro-Wilk |    |      |
|-------------------|---------------------------------|----|-------------------|--------------|----|------|
|                   | Statistic                       | df | Sig.              | Statistic    | df | Sig. |
| Post_ControlGroup | .161                            | 18 | .200 <sup>*</sup> | .917         | 18 | .113 |

\*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

**Tests of Normality**

|                         | Kolmogorov-Smirnov <sup>a</sup> |    |                   | Shapiro-Wilk |    |      |
|-------------------------|---------------------------------|----|-------------------|--------------|----|------|
|                         | Statistic                       | df | Sig.              | Statistic    | df | Sig. |
| Post_EksperimentalGroup | .118                            | 21 | .200 <sup>*</sup> | .968         | 21 | .686 |

\*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

## 4. Non Parametrik Test Before Intervention (Pre Questionnaire)

**Test Statistics<sup>a</sup>**

|                                | Result_pretest    |
|--------------------------------|-------------------|
| Mann-Whitney U                 | 165.000           |
| Wilcoxon W                     | 396.000           |
| Z                              | -.678             |
| Asymp. Sig. (2-tailed)         | .498              |
| Exact Sig. [2*(1-tailed Sig.)] | .512 <sup>b</sup> |

a. Grouping Variable: Classes

b. Not corrected for ties.

## 5. Non Parametrik Test Control Group (Within Group)

**Related-Samples Wilcoxon Signed Rank Test Summary**

|                                |        |
|--------------------------------|--------|
| Total N                        | 18     |
| Test Statistic                 | 74.500 |
| Standard Error                 | 22.918 |
| Standardized Test Statistic    | -.480  |
| Asymptotic Sig. (2-sided test) | .631   |

## 6. Paired T-Test Experimental Group (Within Group)

**Paired Samples Test**

|        |                                                         | Paired Differences |                | 95% Confidence Interval of the Difference |          |         |        |                 |
|--------|---------------------------------------------------------|--------------------|----------------|-------------------------------------------|----------|---------|--------|-----------------|
|        |                                                         | Mean               | Std. Deviation | Std. Error Mean                           | Lower    | Upper   | t      | df              |
| Pair 1 | Pretest_ExperimentalGroup - Posttest_EksperimentalGroup | -.78571            | .65041         | .14193                                    | -1.08178 | -.48965 | -5.536 | 20              |
|        |                                                         |                    |                |                                           |          |         |        | Sig. (2-tailed) |
|        |                                                         |                    |                |                                           |          |         |        | <.001           |

## 7. Independent T-Test After Intervention (Post Questionnaire)

**Independent Samples Test**

|                 |                             | Levene's Test for Equality of Variances |      | t-test for Equality of Means |        | 95% Confidence Interval of the Difference |                 |                       |          |
|-----------------|-----------------------------|-----------------------------------------|------|------------------------------|--------|-------------------------------------------|-----------------|-----------------------|----------|
|                 |                             | F                                       | Sig. | t                            | df     | Sig. (2-tailed)                           | Mean Difference | Std. Error Difference | Lower    |
| Result_Posttest | Equal variances assumed     | .086                                    | .771 | -5.350                       | 37     | <.001                                     | -.73333         | .13706                | -1.01104 |
|                 | Equal variances not assumed |                                         |      | -5.363                       | 36.399 | <.001                                     | -.73333         | .13673                | -1.01054 |
|                 |                             |                                         |      |                              |        |                                           |                 |                       | Upper    |
|                 |                             |                                         |      |                              |        |                                           |                 |                       | -.45563  |
|                 |                             |                                         |      |                              |        |                                           |                 |                       | -.45613  |

## 8. Complete Table

| Aspect                        | Control Group (No TikTok) | Experimental Group (TikTok + Flipped Learning) | Interpretation                                             |
|-------------------------------|---------------------------|------------------------------------------------|------------------------------------------------------------|
| Pre-questionnaire Mean Range  | 2.80 – 4.90               | 1.40 – 4.55                                    | Both groups relatively comparable; control slightly higher |
| Post-questionnaire Mean Range | 2.40 – 3.85               | 3.05 – 4.70                                    | Experimental group shows clear increase in engagement      |

| <b>Overall Trend</b>                                      | Slight decrease / stable         | Strong increase                    | Treatment positively impacts engagement                   |
|-----------------------------------------------------------|----------------------------------|------------------------------------|-----------------------------------------------------------|
| <b>Normality (Pre-test, Shapiro–Wilk)</b>                 | p = 0.009 (not normal)           | p = 0.052 (normal)                 | Mixed distribution → non-parametric test used             |
| <b>Baseline Test (Mann–Whitney U)</b>                     | -                                | p = 0.498                          | No significant difference (groups equivalent)             |
| <b>Normality (Post-test, Shapiro–Wilk)</b>                | p = 0.113                        | p = 0.686                          | Both normally distributed                                 |
| <b>Homogeneity (Post-test, Levene’s Test)</b>             | -                                | p = 0.771                          | Variances homogeneous                                     |
| <b>Within-group Test (Pre–Post)</b>                       | Wilcoxon: p = 0.631              | Paired t-test: p = 0.000           | No change in control; significant effects in experimental |
| <b>Between-group Test (Post-test, Independent t-test)</b> | -                                | t = -5.350, p = 0.000              | Significant difference favoring experimental group        |
| <b>Conclusion</b>                                         | No meaningful engagement effects | Significant increase in engagement | TikTok + flipped learning is effective                    |

## Appendix 14 : Gain Score Between Control and Experimental Group

### 1. Paired T Test Experimental Group

| Paired Samples Test |                   |        |                |                 |                                           |        |        |    |                 |
|---------------------|-------------------|--------|----------------|-----------------|-------------------------------------------|--------|--------|----|-----------------|
| Paired Differences  |                   |        |                |                 |                                           |        |        |    |                 |
|                     |                   | Mean   | Std. Deviation | Std. Error Mean | 95% Confidence Interval of the Difference |        | t      | df | Sig. (2-tailed) |
|                     |                   |        |                |                 | Lower                                     | Upper  |        |    |                 |
| Pair 1              | PreTest- PostTest | -8.048 | 4.307          | .940            | -10.008                                   | -6.087 | -8.563 | 20 | <.001           |

### 2. Paired T Test Control Group

| Paired Samples Test |                   |       |                |                 |                                           |       |       |    |                 |
|---------------------|-------------------|-------|----------------|-----------------|-------------------------------------------|-------|-------|----|-----------------|
| Paired Differences  |                   |       |                |                 |                                           |       |       |    |                 |
|                     |                   | Mean  | Std. Deviation | Std. Error Mean | 95% Confidence Interval of the Difference |       | t     | df | Sig. (2-tailed) |
|                     |                   |       |                |                 | Lower                                     | Upper |       |    |                 |
| Pair 1              | PreTest- PostTest | 1.000 | 2.326          | .548            | -.157                                     | 2.157 | 1.824 | 17 | .086            |

### 3. Gain Score of the Vocabulary Test Score

| Independent Samples Test                  |                             |       |      |        |        |                 |
|-------------------------------------------|-----------------------------|-------|------|--------|--------|-----------------|
| Levene's Test for Equality of Variances   |                             |       |      |        |        |                 |
|                                           |                             | F     | Sig. | t      | df     | Sig. (2-tailed) |
| Gain Score Control and Experimental Group | Equal variances assumed     | 6.694 | .014 | -7.963 | 37     | <.001           |
|                                           | Equal variances not assumed |       |      | -8.315 | 31.623 | <.001           |

### 4. Gain Score of the Learning Engagement Questionnaire

#### Test Statistics<sup>a</sup>

| GAIN<br>CONTROL AND<br>EXPERIMENTAL<br>CLASS |                   |
|----------------------------------------------|-------------------|
| Mann-Whitney U                               | 60.500            |
| Wilcoxon W                                   | 231.500           |
| Z                                            | -3.626            |
| Asymp. Sig. (2-tailed)                       | .000              |
| Exact Sig. [2*(1-tailed Sig.)]               | .000 <sup>b</sup> |

a. Grouping Variable: Classes

b. Not corrected for ties.

### Appendix 15: Revision Log Sample

This revision log documents the process of revising the research instrument based on feedback from the reviewer. It includes the date of revision, the item or statement revised, the reviewer's comments, and the revisions made. The purpose of this table is to demonstrate that the instrument underwent a systematic review and refinement process to supported clarity, consistency, relevance, and content validity before its use in the research.

| Date       | Item Revised                                                                                                                                                                                                                                                                                                                                            | Reviewer's Comment                                                                                                                                                                                                                                                | Revision Made                                                                                                                                                                     |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 24/06/2025 | Saya merasa bahwa sama atau relatif sama. keterampilan kosakata Sebelum intervensi, bahasa Inggris saya siswa belum memiliki meningkat melalui pengalaman berbagai tugas dan menggunakan flipped pembelajaran video learning, sehingga item TikTok dengan flipped perlu dibuat lebih umum learning. dan relevan. Komentar ini berlaku untuk semua item. | Pernyataan pada pre-test dan post-test perlu dibuat sama atau relatif sama. Sebelum intervensi, siswa belum memiliki pengalaman dan menggunakan flipped video learning, sehingga item perlu dibuat lebih umum dan relevan. Komentar ini berlaku untuk semua item. | The statements were revised to ensure consistency between the pre-test and post-test. The wording was adjusted so that the items could be used before and after the intervention. |
| 12/10/2025 | 32. Which of the following best describes the purpose of a cash flow statement?<br>37. Which of the following describes the purpose of the cash flow statement?                                                                                                                                                                                         | Hindari pengetahuan prosedural akuntansi. Tes kosakata tidak boleh menjadi tes akuntansi. Item perlu diarahkan pada pemahaman kosakata, bukan konsep prosedural.                                                                                                  | The items were revised to focus on vocabulary knowledge rather than procedural accounting concepts.                                                                               |
| 24/01/2026 | 18. Which word is the opposite of <b>debit</b> accounting?                                                                                                                                                                                                                                                                                              | Kata yang menjadi fokus perlu ditebalkan agar siswa dapat mengidentifikasi target word dengan mudah.                                                                                                                                                              | The target words were bolded to help students identify the focus of each question.                                                                                                |
| 24/01/2026 | —                                                                                                                                                                                                                                                                                                                                                       | Stem harus lebih mudah daripada kata target. Jika stem lebih sulit, item                                                                                                                                                                                          | The question were simplified by                                                                                                                                                   |

| Date       | Item Revised                                                                                                                                                                                                                                                                                                                                                                                                       | Reviewer's Comment                                                                                                                                                                            | Revision Made                                                            |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|
|            |                                                                                                                                                                                                                                                                                                                                                                                                                    | dapat menjadi using<br>bermasalah. Gunakan common<br>kata umum seperti <i>earn</i> , familiar<br><i>spend</i> , <i>pay</i> , <i>own</i> , <i>owe</i> , vocabulary.<br>dan <i>lose value</i> . | more<br>and                                                              |
| 09/02/2026 | Which account shows money that the owner puts in and keeps in the business? a. Owner's capital in the business                                                                                                                                                                                                                                                                                                     | Hindari penggunaan kata yang sama pada soal dan pilihan jawaban, seperti "money", karena dapat memberi petunjuk pada jawaban benar.                                                           | The options were revised to avoid repeating key words from the question. |
| 09/02/2026 | Which of the following does <b>NOT</b> involve paying cash directly? a. Paying rent b. Paying salaries c. Recording depreciation d. Paying electricity                                                                                                                                                                                                                                                             | Jawaban benar terlalu mudah dikenali. Distractor perlu direvisi agar pilihan jawaban lebih seimbang.                                                                                          | The distractors were changed to make the correct answer less obvious.    |
| 10/02/2026 | 7. Which activity shows the owner putting their own money into the business? a. Paying rent b. Owner puts personal money into the business c. Getting money from customers d. Buying supplier<br>9. The company records "depreciation of vehicles" every month. What does <b>depreciation</b> mean? a. Asset value goes up b. Asset value slowly goes down over time c. Selling old vehicles d. Paying for repairs | Pilihan jawaban perlu dibuat dengan panjang yang relatif sama agar tidak memberi petunjuk pada jawaban benar.                                                                                 | The answer options were revised to make them more balanced in length.    |

**Appendix 16: Questionnaire Modifications Sample**

This table provides examples of modifications made to the questionnaire items based on the review and revision process. The “Before” column shows the initial version of each item, while the “After” column presents the revised version. The purpose of this table is to demonstrate how the questionnaire items were refined to supported clarity, consistency, and relevance to the research objectives before the instrument was administered to the participants.

| <b>Before</b>                                                                        | <b>After</b>                                                                                                |
|--------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| A4. Saya mencatat poin-poin penting dari diskusi, materi, dan PowerPoint             | Saya selalu berusaha untuk memahami dan mencatat poin-poin penting dari materi yang diajarkan.              |
| A3: Saya mengorganisir pembelajaran saya dengan belajar melalui diskusi WhatsApp     | Saya mengorganisir pembelajaran saya dengan baik untuk memastikan pemahaman materi.                         |
| B1: Saya mencoba menghubungkan materi dan diskusi di grup WhatsApp dengan studi saya | Saya mencoba menghubungkan materi yang dipelajari dengan pengalaman saya sebelumnya.                        |
| B3: Saya sangat ingin mempelajari materi dan latihan melalui diskusi WhatsApp        | Saya selalu berusaha untuk memperdalam pemahaman saya terhadap materi melalui latihan atau kajian tambahan. |
| B7: Saya merasa bahwa umpan balik dari guru di grup WhatsApp kelas saya bermanfaat   | Saya merasa bahwa umpan balik dari guru bermanfaat untuk meningkatkan motivasi saya dalam belajar.          |

**Appendix 17: Vocabulary Pre-Test****I. MULTIPLE CHOICE****1. Purpose**

This post-test helps you see what you already know about basic accounting terms and helps the teacher plan lessons that suit your needs. Your score will not affect your grade.

**2. How to Answer**

- Read each question carefully.
- Choose the best answer (A, B, C, or D).
- You have 40 minutes to complete the test.

**3. Rules**

- Do not use notes, dictionaries, or electronic devices.
- Work independently, without talking or sharing answers.

**4. Submitting**

Check your answers, then submit your paper to the teacher

**1. Which word refers to something a company owes to others?**

- |                     |            |
|---------------------|------------|
| a. Cash             | c. Revenue |
| b. Accounts payable | d. Profit  |

**2. Which word refers to things a company owns and uses in its business?**

- |                     |              |
|---------------------|--------------|
| a. Equipment        | c. Revenue   |
| b. Accounts payable | d. Liability |

**3. What term is used for money a business must pay to other parties?**

- |           |              |
|-----------|--------------|
| a. Equity | c. Profit    |
| b. Assets | d. Liability |

**4. In a company's balance sheet, what does equity mean?**

- |                                   |                             |
|-----------------------------------|-----------------------------|
| a. The total debts of the company | c. The total cash available |
| b. Assets minus liabilities       | d. Revenue from sales       |

**5. Which word means 'something owned by a company that can be converted into cash within a year?'**

- |                        |                   |
|------------------------|-------------------|
| a. Property            | c. Long-Term Debt |
| b. Accounts Receivable | d. Equipment      |

**6. Which word means money earned by a company from selling goods or services?**

- |             |              |
|-------------|--------------|
| a. Expenses | c. Revenue   |
| b. Assets   | d. Liability |

**7. In accounting, the term "cash flow" is used to describe which of the following situations?**

- |                     |                                  |
|---------------------|----------------------------------|
| a. Company's profit | c. Money coming in and going out |
| b. Owner's equity   | d. Company's debts               |

**8. Which word means the extra cost paid for borrowing money?**

- |                        |                        |
|------------------------|------------------------|
| a. Accounts receivable | c. Accounts payable    |
| b. Interest expense    | d. Accounts receivable |

9. Which word refers to money borrowed by a company that must be repaid in more than one year?
  - a. Short-Term Loan
  - b. Long-Term Loan
  - c. Accounts payable
  - d. Accounts receivable
10. In accounting records, what is meant by “depreciation of machine”?
  - a. Increase in asset value
  - b. Recording sales
  - c. Spreading the cost of the machine over its useful life
  - d. Paying dividends
11. Which word refers to goods that a company keeps to sell?
  - a. Debts
  - b. Owners’ equity
  - c. Net Income
  - d. Inventory
12. Which of the following activities is considered an operating activity in a company?
  - a. Paying salaries
  - b. Selling shares
  - c. Buying land
  - d. Taking a loan
13. In accounting, what does the term “retained earnings” refer to?
  - a. Profits kept in the company
  - b. Profits given to shareholders
  - c. Total sales
  - d. Money from owners
14. In accounting, which word refers to an entry on the right side of an account?
  - a. Debit
  - b. Credit
  - c. Debt
  - d. Expense
15. Which word refers to a company resource, such as an office building, that has economic value?
  - a. Loan payable
  - b. Salary expense
  - c. Asset
  - d. Tax expense
16. What does “gross profit” mean in accounting?
  - a. Sales minus cost of goods sold
  - b. Assets minus
  - c. Profit after tax
  - d. Sales minus all expenses debts
17. Which word refers to the cost of borrowing money?
  - a. Dividend
  - b. Interest
  - c. Equity
  - d. Liability
18. Which word is the opposite of “debit” in accounting records?
  - a. Dividend
  - b. Interest
  - c. Equity
  - d. Liability
19. What is the meaning of “accounts receivable” in accounting terms?
  - a. Salaries paid to employees
  - b. Company’s profit
  - c. Money customers owe the company
  - d. Money the company owes suppliers
20. Which word refers to resources like land and buildings used for a long time?
  - a. Cash
  - b. Office furniture
  - c. Accounts receivable
  - d. Prepaid rent
21. Which of the following costs is recorded by a company but does not require paying cash at the time?

- a. Salaries  
b. Depreciation  
c. Utilities  
d. Rent
22. In the sentence “The company raised capital to start the business,” what does the word capital mean in accounting?  
a. Assets sold  
b. Money invested in the business  
c. Sales revenue  
d. Accounts receivable
23. What does the term “cash flow” mean?  
a. The company’s profit  
b. The company’s debts  
c. The owner’s capital  
d. The money coming in and going out
24. In accounting, what term is used for money that customers are unable to pay?  
a. Profits that decreased  
b. Owner’s investment  
c. Money customers cannot pay back  
d. Salary expenses
25. Which financial statement shows a company’s assets, liabilities, and equity at a certain time?  
a. Balance sheet  
b. Income statement  
c. Cash flow statement  
d. Ledger
26. A company announces that part of its profit will be shared with shareholders. What is this payment called?  
a. Loan repayment  
b. Profit distribution  
c. New investment  
d. Operating expense
27. Which word refers to something a company owns that cannot be seen or touched?  
a. Building  
b. Trademark  
c. Inventory  
d. Cash
28. What does the term accrued expenses mean in accounting records?  
a. Paid right away  
b. Recorded but not yet paid  
c. Ignored in records  
d. Changed into revenue
29. Which word means money that a company earns from selling goods or services?  
a. Sales revenue  
b. Rent expenses  
c. Loan payable  
d. Account payable
30. In accounting terms, what does “notes payable” refer to?  
a. Accounts receivable  
b. Written promises to pay debt  
c. Shareholders’ capital  
d. Operating income
31. Which phrase best explains the meaning of the word “entry” in accounting records?  
a. The final calculation of profit  
b. A written record  
c. An audit report  
d. A financial statement

## II. FILL IN THE BLANK

### Instructions:

Choose the best word to fill in each blank in the paragraph.

### Paragraph:

A company owns many resources used in daily business activities. Some of these resources are physical, such as buildings, car, and equipment, while others are \_ (32), including names, symbols, or ideas linked to the company. During a business period, the company also recorded \_ (33), meaning costs that were noted in the records but not yet paid. The report shows \_ (34) as well, which refers to money expected to be received from customers in the future. Some resources are used for a long time and are called \_ (35) items. Others can be converted into cash within a short time and are known as \_ (36) items. These terms are commonly used in basic accounting texts.

32. What is the best word to fill in blank (32)?

- |               |              |
|---------------|--------------|
| a. Tangible   | c. Temporary |
| b. Intangible | d. Visible   |

33. What is the best word to fill in blank (33)?

- |                     |                  |
|---------------------|------------------|
| a. Accrued expenses | c. Sales revenue |
| b. Cash payments    | d. Net profit    |

34. What is the best word to fill in blank (34)?

- |                        |                    |
|------------------------|--------------------|
| a. Accounts receivable | c. Office supplies |
| b. Cash outflow        | d. Expense report  |

35. What is the best word to fill in blank (35)?

- |            |          |
|------------|----------|
| a. Fixed   | c. Short |
| b. Current | d. Paid  |

36. What is the best word to fill in blank (36)?

- |              |             |
|--------------|-------------|
| a. Current   | c. Personal |
| b. Long-term | d. Private  |

**Paragraph:**

In accounting-related texts, assets are often described using specific vocabulary. Some assets have a physical form, while \_ (37) assets do not, even though they still have value. Companies may also hold \_ (38), which refers to money placed into something with the expectation of future returns. When a company pays for services in advance, the cost is treated as a future \_ (39) rather than an immediate expense. On the balance sheet, assets are presented together with liabilities and \_ (40), a term that describes the owner's interest in the business.

37. What is the best word to fill in blank (37)?

- |               |            |
|---------------|------------|
| a. Intangible | c. Liquid  |
| b. Tangible   | d. Visible |

38. What is the best word to fill in blank (38)?

- |                |             |
|----------------|-------------|
| a. Investments | c. Salaries |
| b. Revenues    | d. Debts    |

39. What is the best word to fill in blank (39)?

- |            |            |
|------------|------------|
| a. Benefit | c. Risk    |
| b. Loss    | d. Penalty |

40. What is the best word to fill in blank (40)?

- |            |              |
|------------|--------------|
| a. Equity  | c. Expense   |
| b. Revenue | d. Inventory |

**Appendix 18: Vocabulary Post-Test****I. MULTIPLE CHOICE****5. Purpose**

This post-test helps you see what you already know about basic accounting terms and helps the teacher plan lessons that suit your needs. Your score will not affect your grade.

**6. How to Answer**

- Read each question carefully.
- Choose the best answer (A, B, C, or D).
- You have 40 minutes to complete the test.

**7. Rules**

- Do not use notes, dictionaries, or electronic devices.
- Work independently, without talking or sharing answers.

**8. Submitting**

Check your answers, then submit your paper to the teacher.

**1. Cash, equipment, and accounts receivable are examples of:**

- a. Assets      c. Revenue
- b. Accounts payable   d. Profit

**2. Which of the following is NOT a small daily expense paid using petty cash?**

- a. Buying pens      c. Paying electricity bills
- b. Buying snacks      d. Buying a company car

**3. The money that a company must pay to its suppliers for goods bought on credit is called:**

- a. Money the company will receive   c. Owner's money in the business
- b. Money owed to suppliers   d. Money the company earns

**4. Choose the phrase that best defines equity in accounting:**

- a. Cash for daily expenses      c. Total income of the company
- b. The company's total debts      d. Remaining assets after liabilities

**5. Which activity will make a company owe more money?**

- a. Owner adds cash to the business   c. Company buys equipment but pays later
- b. Company pays electricity bill      d. Company earns money from customers

**6. Cash flow means:**

- a. Total value of company assets      c. How much profit the company earns
- b. Owner's personal money   d. Movement of money into and out of the business

**7. Which activity shows the owner putting their own money into the business?**

- a. Paying monthly office rent      c. Receiving payments from customers
- b. Owner investing personal funds   d. Purchasing supplies for operations

**8. What is the English term for goods that a company owns and plans to sell?**

- a. Revenue c. Expense
- b. Inventory d. Profit
- 9. The company records “depreciation of vehicles” every month. What does depreciation mean?
  - a. An increase in the value of an asset over time c. A decrease in the value of an asset over time
  - b. The sale of an old vehicle d. The cost of repairing a vehicle
- 10. Retained earnings means:
  - a. Money borrowed from the bank c. Dividends paid to owners
  - b. Revenue from selling products d. Profit kept in the business for future use
- 11. Which of the following does NOT involve paying cash directly?
  - a. Office rent due this month c. Depreciation of equipment
  - b. Employees’ wages in cash d. Utility expenses due this month
- 12. The opposite of credit in accounting is:
  - a. Expense c. Assets
  - b. Debit d. Income
- 13. Which account shows money that the owner puts in and keeps in the business?
  - a. Accounts payable c. Daily operating expenses
  - b. Owner’s capital d. Money the company earns
- 14. In accounting, which word means a record on the right side of an account?
  - a. Debit c. Credit
  - b. Expense d. Inventory
- 15. A record says: “notes payable will be paid next year.” What does “notes payable” mean?
  - a. Wages owed to workers c. Revenue received in advance
  - b. Extra profit earned d. A written promise to pay money later
- 16. Which word means profit that the company keeps and does not share with the owner yet?
  - a. Sales c. Retained earnings
  - b. Dividends d. Total income
- 17. A report says: “The company declared dividends.” Dividends mean:
  - a. Company debt c. Profit paid to owners
  - b. Business expense d. Long-term savings
- 18. Which of the following is an intangible asset?
  - a. Building c. Brand name
  - b. Machine d. Inventory
- 19. The list of accounts and balances prepared to check debit and credit is called:
  - a. Trial balance c. Cash flow
  - b. Ledger d. Petty cash
- 20. Which sentence best explains capital?
  - a. Money borrowed from others c. Owner’s money used to run the business

- b. Total profit earned                      d. Cash kept in the bank
21. The audit team reviewed expense reports to make sure all transactions were recorded correctly. What does “audit” most closely mean in this context?
- a. Paying back a loan                      c. Selling company shares
- b. Checking the financial records      d. Making a balance sheet
22. A company buys buildings and machines to be used for many years in its operations. These items are recorded as:
- a. Current assets                      c. Operating expenses
- b. Fixed assets                      d. Liabilities
23. The company wrote off its bad debts. What are bad debts?
- a. Lower profit                      c. Owner’s equity
- b. Money customers cannot pay      d. Salary expense
24. To evaluate business performance, the company compares sales revenue with the cost of producing goods. Which statement correctly explains gross profit?
- a. Gross profit = net income after tax      c. Gross profit = revenue – total expenses
- b. Gross profit = assets – liabilities      d. Gross profit = revenue – cost of goods sold
25. A company sells goods on credit and expects customers to pay later. This transaction creates:
- a. Retained earnings      c. Salaries payable
- b. Notes payable      d. Accounts receivable
26. A student reads: “The journal entry is recorded in the general ledger.” A journal entry is:
- a. The first record of a transaction      c. The summary of income statement
- b. The calculation of dividends      d. The closing balance
27. After calculating total revenue and subtracting all expenses, a company determines its final profit for the period. This result is called:
- a. The gross profit      c. The summary of income statement
- b. The net income      d. The closing balance
28. A company invests in brand value and software to support future growth. These resources are classified as:
- a. Current assets                      c. Intangible assets
- b. Notes payable                      d. Accounts receivable
29. A company spreads the cost of equipment over its useful life. This process is known as:
- a. Land purchase                      c. Intangible assets
- b. Rent expense                      d. Depreciation
30. Managers use a financial report to track how cash moves in and out of the business during a period. Which report serves this purpose?
- a. Statement of changes in equity      c. Statement of cash flows
- b. Income statement      d. Balance sheet
31. Which of the following best describes “accrued expenses”?

- a. Expenses already paid      c. Expenses ignored in reporting
- b. Unpaid expenses recorded      d. Expenses converted into assets

32. When starting a business, the owner provides money and other resources to support operations. In financial context, capital refers to:

- a. Daily operating expenses      c. Owner's business investment
- b. Unpaid operating expenses      d. Customer credit accounts

Paragraph:

Liabilities are obligations that a company must settle in the future. One common type of liabilities is (33), which represents amounts owed to suppliers for goods purchased on credit. Companies may also own (34), such as cash and inventory, that can be converted into cash within a year. If a loan must be repaid within one year, it is classified as (35), while loans due after more than one year are recorded as (36). Another example of liabilities is (37), which refers to expenses already incurred but not yet paid.

Taxes are also considered liabilities. For example, the company records (38) when it still owes taxes to the government. Liabilities are important because they show the claims of (39) on the company's resources. On the balance sheet, liabilities are reported together with assets and (40), which represent the owner's rights.

33. What is the best word to fill in blank (33)?

- a. Accounts receivable      c. Assets
- b. Accounts payable      d. Revenue

34. What is the best word to fill in blank (34)?

- a. Loans      c. Current assets
- b. Capital      d. Benefits

35. What is the best word to fill in blank (35)?

- a. Current liabilities      c. Short-term loans
- b. Expenses      d. Long-term loans

36. What is the best word to fill in blank (36)?

- a. Expenses      c. Current liabilities
- b. Long-term loans      d. Short-term loans

37. What is the best word to fill in blank (37)?

- a. Prepaid salaries      c. Accrued expenses
- b. Expenses      d. Unearned revenue

38. What is the best word to fill in blank (38)?

- a. Tax expenses      c. Accrued taxes
- b. Unearned revenue      d. Accounts receivable

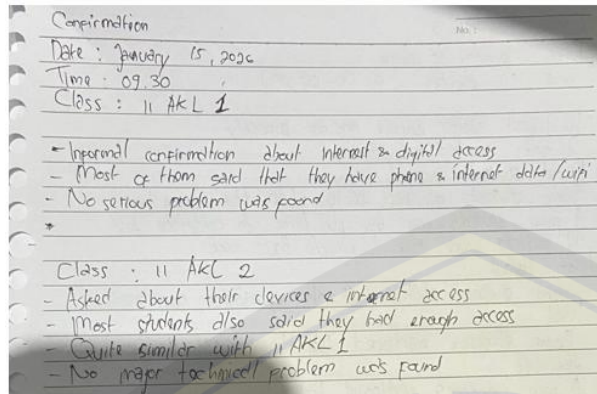
39. What is the best word to fill in blank (39)?

- a. Employees      c. Creditors
- b. Owners      d. Customers

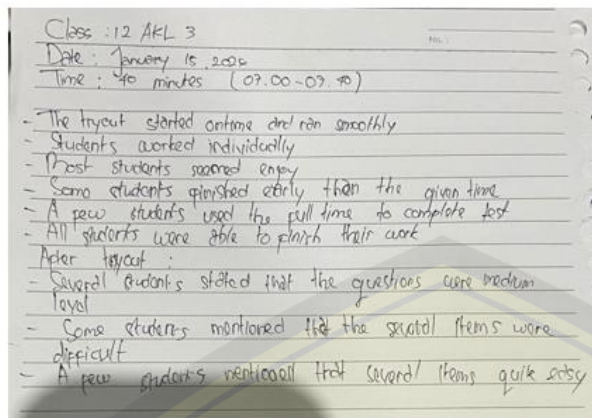
40. What is the best word to fill in blank (40)?

- a. Equity      c. Revenue
- b. Inventory      d. Expenses

## Appendix 19: Informal Confirmation Notes



This note shows that both class had quite similar conditions before the treatment. Most students said they had access to digital devices and internet connection. Although this was only checked informally, it helped confirm that both classes were ready for the activity and could join the treatment under similar conditions.

**Appendix 20: TryOut Notes**

Most students were able to complete the test within the allotted time, although some finished earlier while others used the full duration. Based on students' responses, the level of difficulty was generally considered moderate, with a few students finding it easy and others finding some items difficult. This indicates that the test items have varied difficulty levels and need to be reviewed before being used in the actual research.

**Appendix 21: Documentation of the Research**

