READING COMPREHENSION PROBLEMS OF TOEIC FACED BY ACCOUNTING MANAGERIAL STUDENTS

Sektalonir Oscarini Wati Bhakti[1], Garini Widosari[2], Kukuh Prihatin[3], Daru Purbaningtyas[4]
[1,2,3,4]Lecturers of Civil Engineering Department of Politeknik Negeri Samarinda
Politeknik Negeri Samarinda
Jl. Cipto Mangun Kusumo, Sungai Keledang, Samarinda Seberang, Samarinda
West Kalimantan, 75242, Indonesia
e-mail: sektalonir@polnes.ac.id, garini_72@yahoo.com,
kukuh_prihatin@polnes.ac.id, daru_purbaningtyas@polnes.ac.id

Abstract: *100 students of eight-semester students of Accounting Managerial Program Politeknik Negeri Samarinda were the participants of this research. The aim of this research was to find out the reading comprehension problems in reading section of TOEIC Prediction test. TOEIC Prediction Test is one of English Proficiency Tests that has to be participated by 800 last semester students. Adapted questionnaire from Wutthisingchai (2011) was used as an instrument in this research since this research was a descriptive qualitative. The questioner was consisted of five aspects; reading comprehension process, motivation, background knowledge, lack reading strategies, and language knowledge. Thus, to measure the students' perception of reading, the 4-point Likert was used in this research. The results of the research showed that most of the students of eight-semester students of Managerial Accounting Program still had reading comprehension problems.*

Keywords: Reading, Comprehension, Problems, TOEIC

INTRODUCTION

Language Office Politeknik Negeri Samarinda has given TOEIC Prediction to all last semester students since 2021. In 2021, Politeknik Negeri Samarinda management decided to also conduct TOEIC Prediction to fulfill the graduates need when they have job promotions in their company and one of the requirements was TOEIC. It is by considering TOEIC as the global standard for measuring workplace English language for communication skills. In 2022, there were 800 students following the TOEIC prediction Test of English for International Communication is one of English proficiency tests that consist of 100 questions of Listening and 100

questions of Reading. The table 1. shows the level of TOEIC Score based on Common Framework of Reference for Languages (**CEFR)**, an international standard for describing language ability. From the table we can see that there were five levels of TOEIC Score, C1, B2, B1, A2, and A1(Tannenbaum & Wylie, 2019).

And according to The Institute for International Business Communication (2020), mean performance by Indonesia TOEIC takers was 391 Points (standard deviation 183) which Listening Section was 229 (sd. 104) and Reading Section was 162 (sd. 87).

Table 1. TOEIC Listening and Reading Score and CEFR Level

TOTAL MINIMUM SCORES (10 TO 990)	TOEIC LISTENING MINIMUM SCORE	TOEIC READING MINIMUM SCORES	CEFR LEVEL		CEFR GENERAL DESCRIPTIONS
945	490	455	Proficient user - Effective Operational Proficiency	C1	Can understand a wide range of demanding, longer texts, and recognise implicit meaning. Can express him/herself fluently and spontaneously without obvious searching for expressions. Can use language flexibly and effectively for social, academic and professional purposes. Can produce clear, well-structured, detailed text on complex subjects, showing controlled use of organisational patterns, connectors and cohesive devices.
785	400	385	Independent user - Vantage	B2	Can understand the main ideas of complex text on both concrete and abstract topics, including technical discussions in his/her field of specialisation. Can interact with a degree of fluency and spontaneity that makes regular interaction with native speakers quite possible without strain for either party. Can produce clear, detailed text on a wide range of subjects and explain a viewpoint on a topical issue giving the advantages and disadvantages of various options.
550	275	275	Independent user - Threshold	B1	Can understand the main points of clear standard input on familiar matters regularly encountered in work, school, leisure, etc. Can deal with most situations likely to arise whilst travelling in an area where the language is spoken. Can produce simple connected text on topics which are familiar or of personal interest. Can describe experiences and events, dreams, hopes and ambitions and briefly give reasons and explanations for opinions and plans.
225	110	115	Basic User - Waystage	A2	Can understand sentences and frequently used expressions related to areas of most immediate relevance (e.g. very basic personal and family information, shopping, local geography, employment). Can communicate in simple and routine tasks requiring a simple and direct exchange of information on familiar and routine matters. Can describe in simple terms aspects of his/her background, immediate environment and matters in areas of immediate need.
120	60	60	Basic user - Breakthrough	A1	Can understand and use familiar everyday expressions and very basic phrases aimed at the satisfaction of needs of a concrete type. Can introduce him/herself and others and can ask and answer questions about personal details such as where he/she lives, people he/she knows and things he/she has. Can interact in a simple way provided the other person talks slowly and clearly and is prepared to help.

Unfortunately, in Politeknik Negeri Samarinda, the questions of TOEIC did not match with the students' English textbooks learned in the class. Uchibori et al. (2006) supported the previous statement by said that the grammatical content in the textbooks used in schools did not match with or cover the TOEIC paper. This problem made the TOEIC takers feel anxiety and nervous because they did not comprehend with the format of the questions of TOEIC as long as this was their first experience to have TOEIC.

Moreover, Tokunaga (2008) in Bhakti et al., (2022) also found out that most test-takers did not have experience in doing TOEIC before the actual test. Some of the TOEIC takers not only face Listening problem but also Reading Comprehension Problem. Furthermore, Tokunaga (2008) also argues that most test-takers who gain low scores do not have enough knowledge of techniques and strategies for doing the test.

In this research, the researchers would like to analyze only the reading problem of TOEIC reading section face by 100 eight-semester students of Managerial Accounting Study Program in Politeknik Negeri Samarinda by using the questionnaire from Wutthisingchai (2011). This research was conducted based on the

type of questions of TOEIC reading, multiple choices that considered easy to the TOEIC takers. Despite the multiple choice questions, the TOEIC takers had to read and comprehend the text carefully to have the most appropriate answer for each question. The researchers chose the Managerial Accounting students because the TOEIC Prediction scores that they had gotten were all in B2 level of CEFR. It made the researchers curious to know whether they still face a problem in reading comprehension or not.

REVIEW OF RELATED LITERATURE
Related Theory
TOEIC

The updated TOEIC Official Test-Preparation Guide (2018) explains that The TOEIC Listening and Reading test was created over 40 years ago by Educational Testing service (ETS) and is the world's leading test of English-language proficiency for adults whose native language is not English. It was created to measure the everyday English skills of people working in an international environment. The test is designed to include the language that a person might use in typical global workplace and social setting where English is spoken or written. There are more than 14.000 organization in more than 160 countries, one of them is Indonesia TOEIC test scores can be used to help corporations and other institutions make recruitment, placement,

The TOEIC test measures the ability of a person in 4 areas of language namely listening, reading, speaking, and writing needed in the world of work with scores that have been mapped with the CEFR. The TOEIC test score also gives detail information about the test takers English skills that need to be developing to reach the best performance. With the TOEIC test you can strengthen your talent pool with accurate data and be able to develop employees to have the ability to suit your company's needs. (itc-indonesia.com)

Reading Comprehension Problem

The students usually find themselves not satisfied with their reading comprehension skills, it is because they often find some

difficulties in reading the texts. There are various problems faced by the students in reading comprehension, but as the educators, we find out that our students do not read the text to improve their capabilities in reading. There are a lot of questions across the educator's mind in this situation: How should I deal with these reading comprehension problems so that my students can be good readers? Can I come up with suitable model of comprehension so that I can help to solve my student's reading comprehension problems? How do my students see the reading comprehension texts and how do they feel about the texts?

Before conducting the research, the researcher asked some students about how they thought about reading comprehension. Some of them said that they had a problem in comprehending the text such as, disinterest in reading text, ignorance of the reading strategies, low vocabulary knowledge, as well as the length of the text that made the students bored. This is along with the statement from Chen & Chen (2015) that about 52% of adults with L2 reading Comprehension Problems had difficulties in learning Foreign Language. Moreover, Goodman, (1979) also said that even the most excellent readers frequently have difficulty to connect what they already know before they read something.

Shehu (2015) came with her findings about four reasons why the students had problem in reading comprehensions:

a. **Vocabulary**. New words are seen by students as a great obstacle to comprehend a text. It is necessary for students to properly comprehend the words or the vocabulary of a written passage in order to be able to decode the message, thus comprehend a written text.

b. **Working memory**. The students often complain of the fact that they cannot recall the information they just read. They need to hold the information in working memory long enough for the information to be more extensively processed, and often some of them lack it.

c. **Absence of extensive reading**. Students read a little or nothing. This is considered to be a great obstacle for students to comprehend a written text. These were the aims of the study, and the results will be presented in the following. If a breakdown occurs in one of the aspects mentioned above then the students usually fail to decode a text, and analyze its meaning, which often results in reading comprehension problems and failure.

d. **Type of text**. The type of text is another factor that influences a lot reading comprehension. It is considered to be one major barrier. Some texts are easy to be perceived some others are very difficult. Which are these so called easy and difficult text according to students? Why are they called so? These are two other questions which will be answered on this paper

METHODOLOGY OF STUDY

Table 2. shows that there were 100 students of Managerial

Accounting Study Program took TOEIC Prediction. From the table we could see that the TOEFL Score Prediction in the level B1 of CEFR which the average of the TOEIC Prediction Score was 774 which the highest score was 890 and the lowest one was 460. Because it was their first experience taking TOEIC Prediction, we could consider that they did it well.

Table 2. TOEIC Prediction Score by 100 eight-semester students

NO	STUDENTS	LISTENING	READING	TOTAL
1	SS-1	420	470	890
2	SS-2	420	455	875
3	SS-3	420	450	870
4	SS-4	420	440	860
5	SS-5	415	470	885
6	SS-6	415	460	875
7	SS-7	415	460	875
8	SS-8	415	460	875
9	SS-9	415	455	870
10	SS-10	415	440	855
11	SS-11	415	390	805
12	SS-12	415	385	800
13	SS-13	405	470	875
14	SS-14	405	375	780
15	SS-15	405	300	705
16	SS-16	400	470	870
17	SS-17	400	460	860
18	SS-18	400	455	855
19	SS-19	400	385	785
20	SS-20	400	370	770
21	SS-21	400	360	760
22	SS-22	395	455	850

23	SS-23	395	415	810
24	SS-24	395	335	730
25	SS-25	385	460	845
26	SS-26	385	455	840
27	SS-27	385	450	835
28	SS-28	370	450	820
29	SS-29	370	450	820
30	SS-30	365	470	835
31	SS-31	365	460	825
32	SS-32	365	460	825
33	SS-33	365	455	820
34	SS-34	365	440	805
35	SS-35	365	415	780
36	SS-36	365	405	770
37	SS-37	360	460	820
38	SS-38	360	460	820
39	SS-39	360	435	795
40	SS-40	355	470	825
41	SS-41	355	460	815
42	SS-42	355	460	815
43	SS-43	355	455	810
44	SS-44	355	415	770
45	SS-45	350	460	810
46	SS-46	350	455	805
47	SS-47	350	455	805
48	SS-48	350	455	805
49	SS-49	350	450	800
50	SS-50	350	450	800
51	SS-1	350	420	770
52	SS-2	350	360	710
53	SS-3	350	330	680
54	SS-4	345	470	815
55	SS-5	345	460	805
56	SS-6	345	460	805
57	SS-7	345	455	800
58	SS-8	345	450	795
59	SS-9	345	450	795
60	SS-10	345	450	795
61	SS-11	345	450	795
62	SS-12	345	390	735
63	SS-13	340	460	800

64	SS-14	340	460	800
65	SS-15	340	455	795
66	SS-16	335	470	805
67	SS-17	335	460	795
68	SS-18	335	460	795
69	SS-19	330	455	785
70	SS-20	330	435	765
71	SS-21	330	345	675
72	SS-22	320	455	775
73	SS-23	320	455	775
74	SS-24	320	450	770
75	SS-25	320	450	770
76	SS-26	320	435	755
77	SS-27	320	405	725
78	SS-28	310	470	780
79	SS-29	310	355	665
80	SS-30	300	470	770
81	SS-31	300	455	755
82	SS-32	300	455	755
83	SS-33	295	460	755
84	SS-34	295	405	700
85	SS-35	290	450	740
86	SS-36	260	460	720
87	SS-37	260	460	720
88	SS-38	260	375	635
89	SS-39	260	310	570
90	SS-40	245	460	705
91	SS-41	245	460	705
92	SS-42	245	450	695
93	SS-43	235	425	660
94	SS-44	225	460	685
95	SS-45	225	420	645
96	SS-46	200	325	525
97	SS-47	180	460	640
98	SS-48	180	455	635
99	SS-49	100	425	525
100	SS-50	90	370	460
AVERAGE		**339**	**435**	**774**

Then, the questionnaire was distributed to the 100 TOEIC takers.

There were 20 statements about reading problems in this questionnaire. 6 statements were about reading problems related to language knowledge, 4 statements were about reading problems related to motivation, 3 statements were about reading problems related to background knowledge, 3 statements were about reading problems related to reading comprehension process and reading problem about the lack strategies had 4 statements. 4-point Likert Scale used to obtain the results of the research. 4-point Likert Scale consists of never (1 point), sometimes (2 point), often (3 point), always (4 point).

Table 3. The Questionnaire Results of English Reading Comprehension Problem

NO	LANGUAGE KNOWLEDGE	NEVER	SOMETIMES	OFTEN	ALWAYS	TOTAL
1	I do not know the vocabulary and idiomatic usage so I cannot understand what I am reading	67	48	15	20	150
2	I do not know sentence structures so that I cannot understand what I am reading	25	122	24	24	195
3	I cannot sequence and connect ideas in reading text because I do not know the organization	16	140	24	24	204
4	My weak grammar causes misinterpretation of the reading text	4	16	189	76	285
5	I am not quiet sure whether I know the meaning of some difficult words	2	6	69	288	365
6	I often have a problem with the technical term when I read academic articles or text	4	22	51	272	349
MEAN		258				

	MOTIVATION	NEVER	SOMETIMES	OFTEN	ALWAYS	TOTAL
7	I do not like reading books even reading in my native language	5	36	204	36	281
8	I think the reading problems come from the instructions and materials which affect my interest in reading	5	12	195	96	308
9	When the text is too difficult, boring, and uninteresting, I fail to read	3	4	87	264	358
10	When I have no interest in the topic discussed in a reading material, I find it even more difficult	5	6	51	300	362
MEAN		327,25				

	BACKGROUND KNOWLEDGE	NEVER	SOMETIMES	OFTEN	ALWAYS	TOTAL
11	When I read a passage, I tend to connect its content with my own previous knowledge related to the topic, and this is sometimes different from what the author intended in the passage	14	142	33	16	205
12	Some culture-loaded words and phrases will mislead my comprehension of a reading material	10	26	81	200	317
13	Sometimes even if I know every word in a passage, I still find difficulty in understanding the whole passage and grasping its central idea because of my limited background knowledge	7	26	162	104	299
MEAN		273, 67				

	READING COMPREHENSION PROCESS	NEVER	SOMETIMES	OFTEN	ALWAYS	TOTAL
14	I thought that I understood the passage quite well, but it turned out that I gave wrong answers to several comprehension questions after it	5	18	84	232	339
15	I cannot concentrate until the end of the passage. When reading a long and boring passage, I often forget the former part when I read the latter part	5	16	135	168	324

16	After reading a passage once, I seem to forget what I have already read, and have to move backward and reread it	6	22	135	152	315
	MEAN	**326**				

	THE LACK OF READING STRATEGIES	**NEVER**	**SOMETIMES**	**OFTEN**	**ALWAYS**	**TOTAL**
17	I must read every single word otherwise , I am afraid I might miss an important point which will affect my comprehension of the whole texts	6	20	162	120	308
18	I always look up the meanings of the unknown words in my dictionary every time I have problem with difficult vocabulary	6	42	105	152	305
19	When I read, I read aloud to help me remember well	5	82	93	92	272
20	When I read, I cannot predict what will come next	7	16	192	84	299
	MEAN	**296**				

RESULT AND DISCUSSION

Motivation was the most difficult problem faced by the students (327, 25 point). Most of them agreed that they have no interest in topic discussion in Reading material so that they find it even more difficult.

As we know, there is an obvious different between for leisure and reading to comprehend the text. In reading to comprehend the text, students cannot choose what topic they asked to read (Bhakti et al., 2022.).

This statement is supported by Stevens (2014) in her research, she concluded that interest gives impact on students' understanding. Students will exert more effort in reading a text in which they are interested.

The next aspect that difficult for the students to comprehend the reading was Reading Comprehension Process (326 point). They said that they thought that they understand the passage quite well, but it turned out that they gave the wrong answer to several comprehension questions after it. As we knew, doing this test with limited time, made the test takers needed to have some information quickly to answer the question.

Wallace (2004) gave conclusion in his book that the readers only need to find the information they need from the text without reading the whole text in order to make them able to manage their time effectively. To solve these problems, the readers need having scanning and skimming techniques to help them to comprehend the test.

Nutall (1996) argues that scanning and skimming do not remove the need for careful reading, but they enable the reader to select parts of the text, that are worth spending time on.

Furthermore, Abdelrahman & Bsharah (2014) stated that skimming and scanning techniques help to

improve the students' speed reading and their abilities of comprehension.

The next aspect of the questionnaire was the lack of Reading strategies (296, 67 point), most the students agreed with statement "I must read every single word otherwise, I am afraid I might miss an important point which will affect my comprehension of the whole text". It was followed by the background knowledge aspect that got 273, 67 point from the students where they agreed that some culture-loaded words and phrases will mislead their comprehension of reading material. And the last aspect that the lowest score was language knowledge (258 point) which they agreed with the statement "I am not quite sure whether I know the meaning of some different words". Extensive reading is needed to solve this problem because extensive reading's aim for students to read immense amounts of comprehensible language so that it can build vocabularies.

Nation (2005) states that extensive reading can be a way to learn new vocabulary through meaning-focused input, and establish, enrich, and develop fluency with known vocabulary. This is also supported by Helgesen (2004) mentioneds five benefits of extensive reading: (a) increased reading abikity, (b) increased affect and motivation, (c) improved vocabulary, (d) improve listening, speaking, and spelling abilities, and (e) Facilitation of acquisition.

CONCLUSION AND SUGGESTION
Conclusions

TOEIC Prediction average score obtained by Managerial Accounting students as the population in the research was in B1 level of CEFR , it means that the students can understand the main points of clear standard input on familiar matters regularly encountered in work, school, leisure etc, can deal with most situations likely to arise whilst traveling in area where the language is spoken, can produce simple connected text on topics which are familiar or of personal interest, can describe experiences and events, dreams, hopes, and ambitions and briefly give reasons and explanations for opinions and plans.

Since it was the students' first experience to have TOEIC Prediction, the result they got was a surprise. In spite of their average score of TOEIC Prediction, the researchers still wanted to know if the students still have problem in reading comprehension or not.

The results of the questioner showed that the students still have reading problems, especially in motivation. To solve this problem, the researchers suggested the students to have skimming and scanning techniques as well as have an extensive reading.

Suggestion

The researchers also suggested to the management, the TOEIC takers and English lecturers that the TOEIC preparation needed so that the reading comprehension problem will be decreased.

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