CHAPTER IV
Finding and Discussion

Based on researcher explained of the previous chapter that the data in this research was collected from students class XI Akuntansi semester II SMK 1 Batudaa, they consist of 30 students. Therefore, this chapter shows the research of the students results are analyzed one by one to make findings and discussion clear. Those are: the result of pre-test and post-test, the average score of pre-test and post-test, then the findings were used to answer the hypothesis and problem statements that is “can flashcard develop students writing ability in business letter?”

Research Finding

In this research, the researcher took seventh meetings for the receiving the result of students ability in writing business letter. The first meeting did pre-test to know the students ability before receiving a treatment. Then the second until six meeting was treatment, that the researcher used the flashcards in teaching writing skill with different topic for each meeting. Then for the last meeting exactly did post-test to know the students development after getting the treatment.

Students’ ability in writing business letter (pre-test)

The Data Description of the Pre-Test

The statistical calculation of pre-test The Counting interval class, mean score, and standard deviation of Pre test as follow: the interval (R) is 16, set amount of class (K) is 6, and the wide of interval class (P) is 1 or 2. And then the mean of score was 15, while the standard deviation (S) is 4.093729. (see appendix 7 and 9).
The following are the data description of the interval of pre-test data it can be shown in the following table:

### Table 1

**The interval of Pre-test Data**

<table>
<thead>
<tr>
<th>No</th>
<th>The Result of Pre-Test</th>
<th>F Absolute</th>
<th>F Relative</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>5-7</td>
<td>1</td>
<td>3.33%</td>
</tr>
<tr>
<td>2.</td>
<td>8-10</td>
<td>5</td>
<td>16.67%</td>
</tr>
<tr>
<td>3.</td>
<td>11-13</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>4.</td>
<td>14-16</td>
<td>14</td>
<td>46.67%</td>
</tr>
<tr>
<td>5.</td>
<td>17-19</td>
<td>5</td>
<td>16.67%</td>
</tr>
<tr>
<td>6.</td>
<td>20-22</td>
<td>5</td>
<td>16.67%</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>30</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

By looking the table of interval above, can see that the highest score in pre-test was about 20-22 (16.67 %) and the lowest score was 5-7(3.33%). It also showed that the students’ score in pre-test there were 14-16 (46.67%) as the middle score, and 0 students got score 11-13 (0%). It can be concluded that the students’ result of writing business letter in pre-test was still low.

Based on the researcher explanation that the first meeting students was got pre-test before the researcher were used the treatment “flashcard” as the media of learning process. To analyzed the data of the students writing ability in business letter, based on the indicators of writing evaluation, the researcher give intensive score between 5 to 3. Mostly students especially in
vocational high school in SMK 1 Batudaa have problems in writing. They found difficulties to write business letter and most of them still got lower score. It was showed when they were doing pre-test. It caused by some factors that are they felt difficult to explorer their idea, to start how to write the business letter without media to support them in writing. It seems like the less of the media make the students’ difficulties to explorer their idea in writing.

**Students’ ability in writing business letter in treatment by used media (flashcards).**

*Treatment one*

The next steps, after doing pre-test, the researcher did the first treatment at the same time. In the first meeting, as an introduction to the first lesson, students were told that they were going to learn about business letter. The researcher also explained about the definition and the part of business letter as well. Then, the researcher introduce to students about flashcard as the media of learning, and tell how the procedure of using flashcard in writing business letter. After they understand they ready started to write business letters by them self one by one. In this first treatment, they still many lack in their writing.

*Treatment two*

In the second still write about business letter but the researcher gives them with different topic that is “sales letter”. The researcher make warming-up discussion with students. Then researcher explained again with the new topic. Then start to use the flashcards again, to recall them. It can see this second treatment some of them were develop their writing. Even thought still make mistake.

*Treatment three*
In this treatment with different topic that is “order letters”. After the researcher explain the material the researcher shows the students flashcards. Then they start to write about business letter. And researcher looks them was enthusiasm to write their next letter by using flashcard. And while researcher assess their writing it was develop.

*Treatment four*

The next treatment, researcher gives topic ”complaint letter”. Researcher explained more about the topic. In this treatment they seems like more understand while researcher shows the flash card. And their result was better than before.

*Treatment five*

This last treatment, researcher gives Adjustment letter topic. After researcher explain meaning of adjustment letters. They ready to write by their own ideas. By using flashcards again they said can remembering the part of business letter. Even thought, researcher sometimes so fast to shows them the flashcards. But them seems like happy with this media. And after researcher assess their writing it so develop.

**Students’ ability in writing business letter after getting the treatment (Post-Test)**

**The Data Description of the Post-Test**

The statistical calculation of pos-test The Counting interval class, mean score, and standard deviation of Pos- test as follow: the interval (R) is 10, set amount of class (K) is 6, and the wide of interval class (P) is 1 or 2. And then the mean of score was 27.53333, while the standard deviation (S) is 2.498045. (see Appendix 8 and 10).

The following are the data description of the interval of post-test data, it can be shown in the following table:
Table 2
The interval of Pos-test Data

<table>
<thead>
<tr>
<th>No</th>
<th>The Result of Pre-Test</th>
<th>F Absolute</th>
<th>F Relative</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>20-27</td>
<td>1</td>
<td>3.333%</td>
</tr>
<tr>
<td>2.</td>
<td>28-35</td>
<td>1</td>
<td>3.333%</td>
</tr>
<tr>
<td>3.</td>
<td>36-43</td>
<td>2</td>
<td>6.667%</td>
</tr>
<tr>
<td>4.</td>
<td>44-51</td>
<td>4</td>
<td>13.333%</td>
</tr>
<tr>
<td>5.</td>
<td>52-59</td>
<td>15</td>
<td>46.667%</td>
</tr>
<tr>
<td>6.</td>
<td>60-65</td>
<td>7</td>
<td>26.667%</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>30</td>
<td>100.00%</td>
</tr>
</tbody>
</table>
Based on the table interval the students’ score in post-test obviously could be presented that the students who got the highest score are 7 students with 60-65(26.667%) scales. On the other hand, there were 1 students too that got the lowest score in 20-27(3.333%) scales. In addition, there are 15 students got score 52-59(46.667%). Therefore, the researcher can conclude that the result of students’ score in post-test is more developed than the effect in pre-test before a treatment.

After getting the pre-test, the researcher was treating the students by using flashcards for five time. Than after the treatment students got post-test, and the researcher got the result of students post-test. Then after the researcher analyzed the data the students writing ability in business letter the data in post-test shows that total of students score was 824 it seems the lower of students score was 20 and the higher score was 30.(see Appendix 4).

This following result as example one of student in writing business letter in flashcard in pre-test and post-test that the researcher found:
Pre-test

Jakarta, 26 juni 2013

Jln Raya Batudaa Blok 5 Gorontalo.

Dear Sir

“my name is frangky Mohammad, I wish to propose in your office with enclosure pas photo and my ijazah.”

you responfully

frangky
Post-test

Jalan Dunggala Selatan 1/6
Gorontalo

December 17, 2012

The manager
Toko Karya Panipi,

Dear Sir:

"Referring to your advertisement in magazine on June 13, which is you need employee to your office, so I wish to apply for the accounting position in your office.

I accepted my SMK 1 Batudaa last year. I have accounting management. I still was following courses of English language. I enclose my curriculum with a recent photo and photocopies of my certificate.

I look forward to hearing your answer.

Yours sincerely

Frangky M

Based on the pre-test result, most of students the students’ writing results were still confused to write:
**Heading/letterhead**

The students pre-test in write the letter head uncompleted. They just write the date line in heading. While it should be the heading is written in the top right hand corner, it consists of three lines. First line is the address whereas it showing the sender address, the second line is city, state, a zip code, and the last line is date of letter. Nevertheless, in post-test, the students’ ability in write letter head was development. Their ability in write the heading by used flashcard can help them how to write a good heading was better than pre-test.

**Inside address**

By looking the example of students result above, can see in pre-test the researcher considered that the inside address uncompleted, they still confused about how to write clearly inside address. Inside address consisting of the first and last Name and address of the person to who is addressed as the receiver is being sent. It is different from post-test, in post-test they was completed about write the inside address. So the researcher can conclude that after doing post-test the student was completed write inside address.

**Salutation**

The salutation begins two lines after the inside address and ends by a colon (:). If writing to a specific person, use clear and then person’s name, such as, Dear Mr. Andres, if do not know the name of person, use general greeting such as Dear Sir or Madam or ladies and Gentlemen’s. Some students write the salutation was not clear, most of them don’t used a colon. For example: “Dear Sir.” It should be “Dear Sir:” But it could see in post test students was development their writing salutation by using flashcard
Body of the letter

The body is brief, courteous, and to the point. The body of the letter contains the massage directed to the person with whom sender wish to communicate. The content of the letter is divided into three lines: opening paragraph, massage of paragraph, and closing paragraph. In these body is one of important things to learn more, because the main information was look clearly. Most of students was confused to explorer their idea to write a body of the letter. It’s known that they have many idea to write but they don’t know how will started.

In pre-test, many students still did not understand to write body clearly. When they wrote the body, the students produced it not orderly well. But after they doing the treatment by using flashcard they known write the body clearly. That the content of the letter is divided into three lines: opening paragraph, massage of paragraph, and closing paragraph. It can see in their result of post-test. Therefore, we can compares the pre-test and post-test different. They were developing to write.

Closing

Appears on the first line below the body are common closing of business letter: sincerely, your faithful, respectfully yours. In here some students still confused to write the closing of the letter. As the sample: “you responfully” (pre-test) while in (post test) can see the changes of their ability that is” Yours sincerely.

Signature

In this signature the type or print out name four spaces below the closing, then write sign in the space between the names of sender. The signature gives authenticity to the massage. For example the students result of write the signature: “frangky”(pre-test) while in post-test

Yours sincerely
“Frangky M”

The Data Analysis

Hypothesis Verification

In verifying the hypothesis of this research, the researcher was use the level of significance \( \alpha = 0.05 \) with the criteria as follows: Ho There is no influence of flashcard to develop students’ writing business letter. Then H1 There is any influence of flashcard to develop students’ writing business letter.

In this case, the hypothesis of this research was analyzed based on the calculation in appendixes: normality of data pre-test \( N_1 = 30, \bar{X}_1 = 15, S_1=4.093729 \) and the normality of data post-test \( N_2 = 30, \bar{X}_2 = 27.46667, S_2 = 2.456284 \). (See Appendix 11-12)

Then, those values above are applied in t-test formula. It is described by calculating and finding the counting of different mean score between pre-test and post-test, and it is entered into the t-test formula.

\[
t = \frac{Md}{\sqrt{\frac{\sum X^2 d}{n(n-1)}}}
\]

\[
= \frac{12.46667}{\sqrt{\frac{677.4667}{870}}}
\]

\[
= \frac{12.46667}{\sqrt{0.778697}}
\]
\[ t = 14,12752 \]

\[ t_{\text{list}} = 2,045 \]

The hypothesis if \( H_1 \) was be accepted if \( t_{\text{count}} \geq t_{\text{list}} = 14,12752 \geq 2,045 \)

The result of those values finally can be summarized to the following table:

**Table 3**

The Result of T-Testing Counting

<table>
<thead>
<tr>
<th>N</th>
<th>Db</th>
<th>( t_{\text{count}} )</th>
<th>( t_{\text{list}} (\alpha = 0,05) )</th>
</tr>
</thead>
<tbody>
<tr>
<td>30</td>
<td>29</td>
<td>14,12752</td>
<td>2,045</td>
</tr>
</tbody>
</table>

Where:

- \( n \) : the number of sample
- \( t_{\text{count}} \) : the value that is obtained from computation result of t-test analysis
- \( t_{\text{list}} \) : the value that is obtained from a statistic table of t-distribution at the level of significance (\( \alpha = 0,05 \))

\[ t_{\text{list}}: \]

\[ n = 30 \]

\[ \alpha = 0,05 \]

\[ \text{db} = (n-1) \]

level of \( t_{(1-1/2\alpha)} (n-1) \)
\[ t_{(1-1/2(0.05))(30-1)} = t_{(1-0.025)(29)} = t_{(0.975)(29)} = 2.045 \]

\[ T_{list} = 2.045 \]

Based on the description above, it was found that \( T_{count} = 14.12752 \) at the level of significance (\( \alpha = 0.05 \)), and \( db = n-1(30-1) \). Then, it was found that \( T_{list} = (0.975)(29) = 2.045 \). Consequently, \( t_{count} \) bigger than \( t_{list} \), where the criteria of hypothesis testing, when \( t_{count} \) in the H1 area, it was tenable. After doing the calculation, The hypothesis (H1) is be accepted if \( t_{count} \geq t_{list} \) which \( 14.12752 \geq 2.045 \). Therefore, it can be concluded that the hypothesis flashcard can develop the students’ ability in writing business letter is accepted.

**Discussion**

It has known in teaching English consist of four basic skills, they are listening, speaking, reading and writing. Writing is one of English skills that should be taught integrated, but one of important skill can produce of human thought in written forms. As Hedge, (as cited in Emelie and Nathalie, 2007 p.10) “writing is more than producing accurate and complete sentences and phrases”. In this case, it is important for teacher in making learning and teaching learning process interesting. So that the students are not feel bored when learning English.

In this section, the researcher would like to define the implementation on research findings comprised of three phases: pre-test, treatment, and post-test. In the first steps, before the students received any instruction, all the students took papers for writing business letter. In this
case, the researcher was asked the students to write business letter with the topic, “Recommendation letters”.

Furthermore, it is successfully implemented in class X11 akuntansi by taking sample was 30 students. In the pre-test data, the researcher obtained the result of writing business letter for each student as sample.

The next steps, after doing pre-test, the researcher did the first treatment at the same time. In the first meeting, as an introduction to the first lesson, students were told that they were going to learn about business letter. At the same time, the researcher also explained about the definition and the part of business letter as well. Then, the researcher introduce to students about flashcard as the media of learning, and talk how the procedure of using flashcard in writing business letter. At that moment, the researcher gave example of “recommendation letter” to they arranged with flashcard as the basic to help them arranged the good business letter. After arrange the letter they indentify the meaning of the letter.

Furthermore, as far as the researcher explaining in findings about students result of pre-test based on indicators of business letter:

First, in heading based on the pre test result, most of the students were still confused. There are most students made uncompleted in write the letter head. The following sample of students’ results in pre-test can state them still have difficulties to write and whereas to putting in letter head.

Second, inside address there were still many students that have made frequent of write inside address. The inside address of students’ writing was confused about how to write inside address. Their writing stated that they have a little knowledge about the business letter.
Third, salutation there some students write the salutation was not clear, most of them do not used a colon, then they not understand what is salutation itself. So sometimes the researcher found that some of them do not used salutation in their letter.

Fourth, about the body of letter is it the most important of the letter because the body of the letter contains the massage directed to the person with whom sender wish to communicate. But Most of students was confused to explorer their idea to write a body of the letter. It’s known that they have many idea to write but they don’t know how will started. The last are closing and signature both of them always is joining put in last business letter.

After the researcher did treatment by using flashcard, the researcher conducted the post-test. In the post-test data, the researcher obtained the result score of writing business letter for each student as sample. The researcher just focused in the aspects the part of business letter as Carey (2002.p.10). These score are obtained after the researcher analyzed the students’ writing based on assessment aspects namely: Heading/ letterhead, Inside address, Salutation, Body of the letter, Closing, Signature.

The result of students in business letter better than before, it caused after researcher treat the media of flashcard. To be completed It can (See appendix 5-6) to look at the percentage pre-test and post-test of each assessment aspect the part of business letter. Then after applying the media flashcard teaching and learning activity become interesting because students were motivated to write business letter. It seems like Azhar theory said that “There are several benefits of flashcard”. One of that is can helped students easy to remember because it presented in the form. By used flashcard students felt helpful to explorer their idea into writing forms.
Based on explanation above, the researcher concluded that the flashcard could develop the students’ ability toward writing business letter. Also, the researcher found that the hypothesis was tenable. From the calculation of the data by using t-test, it is found that \( (H_1) \) will be accepted if \( t_{\text{count}} \geq t_{\text{list}} \). And this was appropriate with the criteria of hypothesis verification that was \( (H_1) \) will be tenable if \( t_{\text{count}} \geq t_{\text{list}} \).

**Limitation of research**

This research did not include grammar and punctuation such as the roles of writing aspect. Because researcher found students have problems that faced to start write and remembering the part of business letter itself. However, writing business letter is one of the most important things to be well-gained by the students as it is a part of their major in vocational high school especially those who major at accounting. The researcher chooses students in Akuntansi class at SMKN 1 Batudaa. Therefore, the researcher just focused in part of the business letter aspect to assess student’s result of writing business letter.