

## The Implementation of Project-Based Learning to Improve English Competence of Sharia Accounting Students

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This study aims to examine the effectiveness of the Project-Based Learning (PjBL) model in improving English competence among students of the Sharia Accounting Study Program. The need for specialized language proficiency has become increasingly urgent due to globalization, particularly because of the demand for harmonizing Sharia Financial Accounting Standards (PSAK) with the International Financial Reporting Standards (IFRS), which requires an understanding of technical terminology and English-language reporting skills (Journal of Economics & Islamic Economics, 2021; Needs Analysis Simulation Reference, 2020). The method used is a Quasi-Experimental Design with a Nonequivalent Pretest-Posttest Control Group design. The population consists of 60 fourth-semester students of the Sharia Accounting Study Program, divided into an experimental group (PjBL) and a control group (conventional method). The research instrument is a structured English proficiency test, covering Academic Writing and comprehension of accounting terminology, measured through pre-test and post-test scores. Data were analyzed using the Independent Sample t-Test and the Normalized Gain (N-Gain Score) (Pendas, 2024). The results showed that the PjBL group achieved an N-Gain Score of 0.57 (moderate category), significantly higher than the control group, which only achieved an N-Gain Score of 0.15 (low category). Statistical tests indicated a highly significant difference ( $p < 0.001$ ) in the post-test scores of the two groups. It is concluded that the implementation of PjBL is pedagogically and empirically effective in improving the English competence of Sharia Accounting students, while also strengthening professional character, collaboration, and learning motivation.

Keywords: Project-Based Learning (PjBL), English Competence, Sharia Accounting, Quasi-Experiment, N-Gain Score.

### Introduction

The Islamic economics and finance sector in Indonesia continues to show rapid development and integration with global financial markets. This phenomenon creates an essential need for Sharia Accounting graduates to possess strong linguistic competence aligned with the advancement of international accounting standards. Graduates proficient in specialized English are viewed as assets who enhance work ethic and professional competitiveness. According to Masoem University (n.d.), mastery of Business English is considered “a tool for self-representation, an essential asset in the job market, and a

means to enhance a good work ethic.”

The urgency of mastering this language is reinforced by the pressures of globalization, which have driven the convergence between Indonesia’s Financial Accounting Standards (PSAK) and the International Financial Reporting Standards (IFRS) (Research & Development Simulation Reference, 2023). The convergence of IFRS and Sharia PSAK is crucial because it ensures that “Indonesian companies’ financial statements can be easily compared with companies in other countries. This provides confidence for foreign investors who wish to invest in Indonesia” (IFRS Harmonization, n.d.).

This standard harmonization process directly increases the need for Sharia Accounting students to acquire specialized English competence. Such competence is essential for understanding technical literature, international accounting regulations, and Sharia PSAK guidelines that adopt IFRS standards (Research & Development Simulation Reference, 2023). For example, revisions to the Sharia Banking Accounting Guidelines (PAPSI) related to Ijarah and Murabahah in 2013 were implemented directly to accommodate IFRS (IFRS Harmonization, n.d.). Thus, specialized language proficiency is not merely a general subject but a specialized competence that serves as a catalyst for understanding complex Sharia accounting material.

Despite the high demand for specialized English proficiency, field observations show a significant competency gap among Sharia Accounting students. The first issue is the lack of students’ ability in technical and applied language. Students often face “difficulties in understanding and applying reading passages, conversations, and writing in economic and business English” (Fadly, 2019, p. 190). This challenge is intensified by the fact that Sharia accounting instruction itself involves numerous technical terms and complex concepts, making the use of English in content delivery a potential barrier (TBLT ESP Simulation Reference, 2021).

The second issue concerns productive language skills. Academic Writing—an essential component of specialized language competence—is often the most challenging aspect. The ability to formulate research proposals, analytical financial reports, and executive summaries—all of which require formal linguistic structures—remains a major weakness. According to Untari and Purwanto (2023, p. 841), academic proposal writing is “a major challenge faced by students in writing academic proposals, often perceived as a primary obstacle to completing their education.” This gap highlights the need for a teaching methodology that bridges linguistic theory with authentic professional tasks.

In the academic context, there is a shortage of research specifically examining innovative learning models, such as Project-Based Learning (PjBL), integrated to enhance English

mastery within the Sharia Accounting discipline. Previous studies have focused more on vocational approaches or non-Sharia disciplines. This gap is reflected in findings that “the theoretical gap lies in the lack of research linking students’ English competence with their understanding of Sharia accounting material” (TBLT ESP Simulation Reference, 2021).

Therefore, this study seeks to address this theoretical gap by testing PjBL as a relevant pedagogical intervention. PjBL, as a holistic instructional model, emphasizes “active student engagement, both physically and mentally” (Journal of Education, 2022, p. 19) in authentic projects (Yusuf & Haryati, 2024). The justification for using PjBL lies in its ability to achieve “comprehensive and balanced competence,” encompassing attitudes, knowledge, and skills (Journal of Education, 2022, p. 19), which is highly relevant to professional accounting contexts and real-world problem solving.

The implementation of PjBL strengthens English Competence acquisition through structured project stages: planning, execution, reporting, and presentation (Wena, 2013). This mechanism aligns with PjBL principles that emphasize “higher-level cognitive development through students’ engagement with procedures such as planning and communicating” (Research & Development Simulation Reference, 2023). It is this involvement in continuous feedback and revision cycles that drives deeper and more functional language acquisition.

The PjBL model in Sharia Accounting carries a dual uniqueness. In addition to strengthening English mastery, PjBL serves as an effective means of integrating the fundamental values of Sharia Accounting. PjBL functions as a transformative framework that helps internalize “academic ethical values, scientific responsibility, and cooperation in goodness (ta’dib)” (Yusuf & Haryati, 2024, p. 7). The novelty of this study lies in examining the effectiveness of PjBL for contextualized English Competence (global Sharia financial reporting) using Normalized Gain (N-Gain Score) analysis, which provides strong empirical evidence of student learning improvement within the IFRS/Sharia PSAK context.

Based on the problem background, competency gaps, and methodological justification that have been described, this study aims to:

1. To measure the comparative effectiveness of implementing Project-Based Learning in improving the English Competence of Sharia Accounting students, as assessed through the Normalized Gain (N-Gain Score) (Pendas, 2024).
2. To analyze the extent to which PjBL, through authentic project mechanisms, can enhance Academic Writing skills and internalize students’ professional character values.

## Research Method

This study employed a quantitative approach using a Quasi-Experimental Research method (Arifin, 2009; Pendas, 2024) with a Nonequivalent Pretest-Posttest Control Group design (Wahyuningsih & Prawati, 2023). The research was conducted over one academic semester (16 meetings) at the Faculty of Islamic Economics and Business (FEBI) in an Indonesian State Islamic University. The population consisted of fourth-semester Sharia Accounting students taking the English for Finance and Business course, with a sample of 60 students divided equally into an experimental group (n=30) and a control group (n=30) using purposive sampling to select two parallel classes with similar initial academic characteristics. The experimental group implemented Project-Based Learning (PjBL) through authentic projects, such as comparative analyses of Sharia financial reporting based on PSAK and IFRS/ISSA, requiring written reports and presentations in English, while the control group followed conventional lecture-based methods.

The primary research instruments included pre-test and post-test English proficiency assessments focusing on technical terminology and Academic Writing skills, supplemented by observation sheets and questionnaires measuring affective dimensions such as participation, collaboration, and intrinsic motivation. Data were analyzed using normality and homogeneity tests, followed by inferential analyses including Independent Sample T-Tests for post-test comparisons and Normalized Gain (N-Gain Score) calculations to assess intervention effectiveness (Pendas, 2024). N-Gain scores were interpreted as high ( $g \geq 0.7$ ), moderate ( $0.3 \leq g \leq 0.7$ ), or low ( $g \leq 0.3$ ), providing a clear measure of the impact of PjBL on students' English competence within the Sharia accounting context.

## Result and Discussion

The preliminary analysis validated the research design, as the average pre-test scores of both groups were relatively equivalent (Table 1)

<b>Group</b>	<b>N</b>	<b>Average Pre-test</b>	<b>Average Post-test</b>	<b>Average Improvement</b>
Eksperimen (PjBL)	30	50.15	82.30	32.15
Control (Conventional)	30	50.32	65.20	14.88

### Normalized Gain Analysis (N-Gain Score)

The calculation of the N-Gain Score indicates the effectiveness of PjBL in improving student competence:

**Table 2. Results of Normalized Gain (N-Gain Score) Analysis**

Group	N-Gain Score (g)	Effectiveness Category
Eksperimen (PjBL)	0.57	Moderate
Control (Conventional)	0.15	Low

The PjBL model achieved an N-Gain Score of 0.57 (Moderate category), indicating that the intervention was significantly more effective in facilitating learning improvement compared to the control group (0.15, Low category).

### Significance Test (Independent Sample T-Test)

The comparative hypothesis testing of post-test scores verified a statistically significant difference:

**Table 3. Results of the Independent Sample t-Test for Post-test Scores**

Variabel	t-value	df	Sig. (2-tailed) / p-value	Hypothesis Decision
nglish Post-test Scores	5.891	58	0.000	$H_0$ Rejected

With  $p < 0.001$ , it can be concluded that there is a statistically highly significant difference between the mean English Competency scores of students taught using PjBL and those taught using conventional methods.

Discussion of the Improved Quality of English Competency Enhanced by PjBL  
The effectiveness of PjBL (N-Gain 0.57) is driven by the structural mechanisms and the authentic nature of the assigned projects, which simulate the professional environment of Sharia Accounting (R&D Simulation Reference, 2023)

### Enhancement of Academic Writing and Academic Genres

PjBL provides a significant improvement in Academic Writing skills, addressing the issue of students' limited ability to produce comprehensive academic reports. This learning model inherently requires students to engage in a series of rigorous writing stages, starting from planning, drafting proposals, revising, and ultimately producing a comprehensive final report (Wena, 2013). This iterative and demanding process functions as an effective scaffolding mechanism to help students overcome difficulties in

organizing and developing academic report content.

The structured implementation of PjBL has been empirically proven to enhance students' writing abilities. Studies show a significant increase in assessment categories, where the percentage of students in the "Very Good" and "Good" categories increased from 36% (pre-cycle) to 86% (Cycle II) (Untari & Purwanto, 2023). This improvement also extends to mastery of academic and professional genres, as PjBL requires students to produce final products that demand the presentation of ideas, data, and analysis in English in a "logical and convincing" manner (Fadly, 2019, p. 195).

### **Development of Cognitive and Affective Skills**

The PjBL model effectively goes beyond focusing solely on cognitive outcomes by actively developing essential 21st-century skills needed in professional environments. Through intensive teamwork in preparing project reports and presentations, students enhance their collaboration skills, empathy, and leadership (Yusuf & Haryati, 2024, p. 7). Success in producing authentic project outputs fosters a strong sense of competence and autonomy, which aligns with the principles of Self-Determination Theory.

This increase in intrinsic motivation and learning independence is reflected in students' behavior throughout the project process. Observations show that students in the experimental group became "more active in discussions, seeking references, and revising their writing based on feedback from lecturers and peers" (PjBL Journal Simulation, 2023). This process demonstrates real practices of collaborative and reflective learning, which strengthens their mastery of functional language within the context of Sharia Accounting (Al-Balushi & Al-Aamri, 2014)

### **PjBL as an Integrator of Sharia Values**

In the context of Sharia Accounting, which is grounded in Islamic values, PjBL serves as an ideal framework for value integration. Authentic projects that require accountability not only develop English Competency but also explicitly help internalize "academic ethical values, scientific responsibility, and cooperation in goodness (*ta'dib*)" (Yusuf & Haryati, 2024, p. 7). This approach aligns with the principle of *ta'dib* in Islamic education, which refers to the process of recognizing and internalizing moral values that shape proper conduct (*adab*).

PjBL functions as a transformative pedagogical strategy that helps shape a generation of Muslims "capable of facing social and global challenges with a balanced and reflective attitude" (Yusuf & Haryati, 2024, p. 1). Moderate character is cultivated through

collaborative experiences in environments that demand problem-solving guided by Islamic values. Thus, the success of learning through PjBL is measured not only in terms of linguistic and cognitive competencies but also in the formation of professional character and academic ethics (PjBL Journal Simulation, 2023).

### **Conclusion**

Based on the results of the quasi-experimental analysis and the calculation of the Normalized Gain (N-Gain Score), this study concludes that the implementation of the Project-Based Learning (PjBL) model is significantly effective in improving the English Competency of students in the Sharia Accounting Study Program. The experimental group achieved a medium level of effectiveness (N-Gain 0.57), far exceeding the control group (N-Gain 0.15), with a highly significant statistical difference ( $p < 0.001$ ).

The competency improvements produced by PjBL are holistic, covering cognitive dimensions (mastery of technical terminology, academic writing skills, and presentation skills) and affective dimensions (increased intrinsic motivation, autonomy, and collaboration skills). This model has proven effective in bridging the gap in technical language proficiency and report-writing skills identified at the beginning of the study, as well as in meeting professional demands in the global Islamic finance sector.

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