

CAKRAWALA PENDIDIKAN

FORUM KOMUNIKASI ILMIAH DAN EKSPRESI KREATIF ILMU PENDIDIKAN

Sentences and Phrases in the Book of the Theory and Practice of Online Learning by Terry Anderson

Types of Sentence in the Book of the Mathematical Theory of Relativity by Sir Arthur Stanley Eddington

Edupreneur, Alternatif Lapangan Pekerjaan bagi Mahasiswa LPTK

Pemanfaatan Software Maple pada Pembelajaran Kalkulus Integral

Syntactical Analysis on Sentence Types in the Book of Financial Accounting Theory by William R. Scott

Pembelajaran *INDAH* (*Interpretation, Discussion, Application And Horay*) pada Materi Segi Empat

Peranan UMKM dalam Menyerap Tenaga Kerja

Deskripsi Hasil Penilaian Afektif Siswa pada Materi Logaritma dengan Problem Based Learning Strategy

Pembelajaran *Visualization, Auditory, Kinesthetic* Berbasis *Macromedia Flash* pada Materi Segiempat dan Segitiga

Meningkatkan Profesionalisme Guru dalam Mewujudkan Profil Pelajar Pancasila

Pengaruh Model Pembelajaran Kooperatif Tipe *Course Review Horay* (CRH) dengan *Media Couple Card* terhadap Motivasi Belajar pada Materi Statistika

A Syntactic Analysis of Sentence Structure on “Relativity: The Special And General Theory”
by Albert Einstein Using Generative Transformational Grammar

Peningkatan Hasil Belajar Matematika pada Materi Bangun Datar Segitiga Menggunakan Model Pembelajaran
Modelling The Way Siswa Kelas VII-B MTs Miftahul Huda Sawentar-Kanigoro

Moderasi Beragama Menciptakan Toleransi dan Kerukunan Antar Umat Beragama

A Morphological Analysis of Derivational and Inflectional Morphemes in the Book
of the Language Instinct: How The Mind Creates Language By Steven Pinker

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6. Artikel konseptual meliputi; (a) judul, (b) nama penulis, (c) abstrak dalam bahasa Indonesia dan Inggris (maksimal 200 kata), (d) kata kunci, (e) identitas penulis (tanpa gelar akademik), (f) pendahuluan yang berisi latar belakang dan tujuan atau ruang lingkup tulisan, (g) isi/pembahasan (terbagi atas sub-sub judul), (h) penutup, dan (i) daftar rujukan. Artikel hasil penelitian disajikan dengan sistematika: (a) judul, (b) nama-nama peneliti, (c) abstrak dalam bahasa Indonesia dan Inggris (maksimal 200 kata), (d) kata kunci, (e) identitas penulis (tanpa gelar akademik), (f) pendahuluan yang berisi pembahasan kepustakaan dan tujuan penelitian, (g) metode, (h) hasil, (i) pembahasan (j) kesimpulan dan saran, dan (k) daftar rujukan.
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SYNTACTICAL ANALYSIS ON SENTENCE TYPES IN THE BOOK OF FINANCIAL ACCOUNTING THEORY BY WILLIAM R. SCOTT

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Abstrak: Bahasa yang digunakan untuk berkomunikasi antara satu orang dengan orang lain. Bahasa ibarat sebuah ide, emosi, dan keinginan yang dapat dihasilkan beberapa simbol. Ada beberapa sistem yang menciptakan bahasa. Jika suatu bahasa diucapkan, ia harus memiliki system fonetik dan fonologis karena memiliki kata dan kalimat, juga harus memiliki system morfologi dan sintaksis. Ilmu yang membahas tentang bahasa adalah Linguistik. Dalam ketiga komponen tersebut, bahasa memiliki lima komponen utama yang meliputi semantik, morfologi, fonologi, sintaksis, dan pragmatik. Sintaksis berfokus pada bagaimana kata-kata disatukan untuk membentuk frasa dan kalimat. Ada empat jenis kalimat dalam bahasa Inggris, yaitu kalimat sederhana, kalimat majemuk, kalimat kompleks dan kalimat majemuk-kompleks. Peneliti mencoba untuk menganalisis type of sentence dari scientific book, dengan tujuan jika siswa menganalisis jenis kalimat dalam sebuah buku, akan lebih memahami jenis kalimat sehingga memudahkan dia dalam merangkai kalimat dan berbicara dengan benar.

Kata Kunci: *Analisis sintaksis, jenis kalimat, buku ilmiah*

Abstract: The language used to communicate from one person to another. Language is like an idea, emotion, and desire that can be generated by several symbols. There are several systems that create languages. If a language is spoken, it must have a phonetic and phonological system because it has words and sentences, it must also have a morphological and syntactic system. The science that deals with language is linguistics. In these three components, language has five main components which include semantics, morphology, phonology, syntax, and pragmatics. Syntax focuses on how words are put together to form phrases and sentences. There are four types of sentences in English, namely simple sentences, compound sentences, complex sentences and compound-complex sentences. The researcher tries to analyze the type of sentence from the scientific book, with the aim that if students analyze the types of sentences in a book, they will better understand the types of sentences making it easier for them to string sentences and speak correctly.

Keywords: *Syntactical analysis, sentence types, scientific book*

INTRODUCTION

Language used to communicate between one person and others people.

Language is like an idea, emotions, and desires that can be produced some symbols. Sapir (1921) defines language as “a purely human and

non-instinctive method of communicating ideas, emotions, and desires by means of a system of voluntarily produced symbols” (p. 8). There are some systems that create language. O’Grady (2005) states “if a language is spoken, it must have a phonetic and phonological system since it has words and sentences, it must also have a morphology and syntax systems” (p. 5). The science that discusses language is Linguistic.

The division of language into separate but connected systems of sign and meaning goes back to the first linguistic studies of de Saussure and is now used in almost all branches of linguistics. These three components consist of content, form, and use. Within these three components, language has five main components which includes semantics, morphology, phonology, syntax, and pragmatics (Owens, 2012, p. 18).

The linguistic branch which studies how sentences are formed is called syntax. As stated in O’Grady, Dobrovolsky, and Katamba (1996) that syntax is the system of rules and categories that underlies sentence formation in human language (p. 732). Further, Radford (1997) adds that syntax focuses on how words are put together to form phrases and sentences (p. 1). Therefore, in order to use language, people need to produce sentences.

The sentence can be considered as one of the most complex parts of the language.

According to Hornby (2015), the sentence can be defined as “a set of words expressing a statement, a question or an order, usually containing a subject and a verb” (p. 1365). Seaton and Mew (2007:139) stated that a sentence is a group of words that express a complete thought. A sentence must have a subject and a verb, but it may or may not have an object. It means that in order to create a sentence, there must be at least one subject and one verb. “She cries” , for example, is called a sentence because the word She is the subject and the word cries is the verb.

Hogue, A. (2007) says that there are four kinds of sentences in English, they are simple sentences, compound sentences, complex and compound-complex sentences. First, A simple sentence is one independent clause. For example, We go to the library. Second, Compound sentences are two independent clauses connected by a conjunction. For example, I tried to study Math, **and** my friends tried to study English. Third, A complex sentence is one independent clause and at least one dependent clause. For example, I tried to study Math, **and** my friends tried to study English **because** we will submit it tomorrow.

Considering English Department Education Study Program students are prepared to be English teachers, they should have good competence in all language skills in order to be good English teachers. In learning English, they

must master several skills in English. These skills are listening, speaking, reading, and writing. They will teach writing effectively if they master grammatical and syntactical understanding, especially about the sentences and phrases. Those are necessary for analyzed errors in student's written easy to find out know how much knowledge they have gained during the teaching and learning process.

A science book is a work of nonfiction, usually written by a scientist, researcher, or professor like Stephen Hawking (*A Brief History of Time*), or sometimes by a non-

REVIEW OF RELATED LITERATURE

Sentence

Oshima, A & Hogue, A. (2007) states a sentence is a series of words containing a subject and predicate. A group of words contains at least one subject and one verb and expresses a complete thought. Oshima, Hogue (1998) also states a sentence is a group of words that you use to communicate your ideas. Every sentence is formed from one or more clauses and expresses a complete thought. According to Mas'ud (2010) Sentence is a set of words that have at least one subject and one verb and contain complete meaning. Hogue (2003) has stated, "A sentence has two main parts: a subject and a verb". So, the sentence is a group of words that tells a complete thought. It always tells who or what and what is or what happens.

scientist such as Bill Bryson (*A Short History of Nearly Everything*). Usually, these books are written for a wide audience presumed to have a general education rather than a specific scientific training, as opposed to the very narrow audience that a scientific paper would have, and are therefore referred to as popular science. As such, they require considerable talent on the part of the author to sufficiently explain difficult topics to people who are totally new to the subject, and a good blend of storytelling and technical writing.

A sentence is a group of words that are put together to mean something. A sentence is the basic unit of language which expresses a complete thought. It does this by following the grammatical basic rules of syntax.

Verbs are words that are used to describe an action or as a designation/name for the action. Verbs can be in the form of direct action, but there are also verbs that function to express conditions such as the verb To Be (is, am, are). The verb is divided into six, namely Finite verb and Nonfinite verb, Transitive verb and Intransitive verb, Regular verb and Irregular verb, Linking verb, Main verb and Auxiliary verb, Attribute verb.

First, Finite verb and Nonfinite verb. Finite verbs are verbs that change according to the form of the subject and tenses. For examples: He *begins* to swim today. He *began* to

swim yesterday. They *begin* to swim today. Non-finite verbs are verbs that do not change even with different subjects and tenses. For examples: Today he begins to *swim*. Yesterday he began to *swim*. Today they begin to *swim*.

Second, Transitive verb and Intransitive verb. Transitive verbs are verbs or verbs that have or need an object. For examples: Jhen *play* the violin. Thom *made* her sad. I *threw* the ball. Intransitive verbs are verbs or verbs that do not have or require an object. For examples: The baby *is sleeping*. Did they *run*? She has *gone*.

Third, Regular verb and Irregular verb. Regular verbs are verbs or verbs with changes according to the rules. Change from the present verb, past verb, participle verb by simply adding -d or -ed. For examples: Ask-Asked-Asked. Play-Played-Played. Finish-Finished-Finished. Irregular verbs are verbs or verbs with changes that are not according to the rules. For examples: Swim-Swam-Swum. Go-Went-Gone. Speak-Spoke-Spoken.

Fourth, Linking verb. Linking verbs are verbs or verbs that function to connect subject to subject complement. Which is the subject complement after the linking verb. The word group which only consists of a subject and linking verbs cannot be called a sentence. Linking verbs is part of the intransitive verb which is also called the intransitive verb of incomplete predication (intransitive verb with an incomplete predicate).

Linking verb consists of is, am, are, was, were, be, become, seem, been, Look, Smell, turn, prove, feel, sound, remain, taste, keep, stay, appear.

Fifth, Main verb and Auxiliary verb. The main verb is the main verb or verb that is always in a sentence. If it is with the auxiliary verb, generally the main verb is at the end (after the auxiliary verb). For examples: Joe *is reading* the novel. They *will watch* the film. Today they are *studying* in the schoolyard. Auxiliary verbs are verbs or auxiliary verbs that are not always in a sentence. When playing the verb, the auxiliary verb always comes before playing the verb. In a sentence, the auxiliary verb may be more than one. For examples: Joe *is reading* the novel. They *will watch* the film. Today they *are studying* in the schoolyard.

Sixth, Attribute verb. There are four types of attribute verbs, namely verbal adjective, verbal noun, verbal phrase, verbal sentence. Verbal adjective is another name for the present participle and the past participle which functions as an adjective. For examples: I love *playing football*. Peter hates that *bored movie*. Nia hates *annoying boy*. Verbal nouns are another name for a verb that functions as a noun. The verbal noun is also another name for the gerund. For examples: *Teaching* is a noble profession. *My favorite sport* is swimming. *Boxing* is a tough sport. Verbal phrase is a phrase that consists of the main verb and an auxiliary verb. The verb

phrase can consist of several auxiliary verbs with the main verb being the last. For examples: He *has been living* here. John *is drawing* your face. My mom *is cooking* a cake. Verbal sentences are sentences that use the main verb or a verb other than to be (is, am, are, was, were, been). If you use the main verb in the form of be, it is called a nominal sentence. For examples: Anna *is starting* with you. They *are sleeping* in class. We *are waiting* for you

According to Kittredge, Farley (1913) based on its use, sentences are divided into four kinds, they are: declarative, interrogative, imperative, and exclamatory. The following definitions and example according to Mas'ud (2010)

First, Declarative sentences is a news sentence or statement that is positive or negative. For examples: (+) I like coffee (-) I do not like coffee. Second, Interrogative sentences is a question sentence. For Yes or No question, the formula (to be or modal + subject+ verb). For examples : (+) You are going to school everyday (?) Are you going to school everyday? Third, Imperative sentences is a command sentence that includes a sentence or request, prayer, and other. In the command sentence, the subject is the second person or you and usually the word please put at the beginning or end of the sentence. In written sentence form, the command sentence is always marked with an exclamation mark and use the infinitive verb or simple present. For

examples: Keep quite! Please open the window! Fourth, Exclamatory sentence is a sentence type to express a strong feeling through an appeal. This type of sentence is terminated by an exclamation mark punctuation mark. For example: What beautiful hair she has.

Types of Sentence

According to Frank (1972: 220-221), classifies sentences by types as following:

- a. Declarative Sentences (Statements)
In a declarative sentence the subject and predicate have normal word order. The sentence ends with a period in writing and a drop in pitch in speech. She says an example like this "The child ate his dinner."
- b. Interrogative Sentences (Questions)
In an interrogative sentence, the subject and auxiliary are often reversed. The sentence ends with a question mark (or an interrogation point) in writing. In a spoken language, most yes-no questions end with a rise in pitch, most interrogative-word questions end with a fall in pitch. She says an example like this "Did the child eat his dinner?"
- c. Imperative Sentences (Commands, Requests)
In an imperative sentence, only the predicate is expressed, the simple form of the verb is used, regardless of person or tense. The imperative sentence ends with a period in writing and drop in

pitch in speech. She says an example like this “Eat your dinner.”

d. Exclamatory Sentences (Exclamations)

Such sentence begins with an exclamatory phrase consisting of what or how plus a part of the predicate. The exclamatory phrase is followed by subject and the balance of the predicate. She says an example like this “What a great performance.”

According to Frank (1972: 220-221), A clause may be defined in the same way as a sentence: it is a full predication that contains a subject and a predicate with a finite verb. The independent clause is a predication that may stand alone as a sentence; the dependent clause has a special introductory word that makes the predication “depend” on an independent clause.

a. Simple sentences

“The man stole the jewelry.” Such sentence have only one full predication in the form of an independent clause.

b. Compound sentence

“The man stole the jewelry **and** he hid it in his home.” Such sentence have two or more full predications in the form of independent clause.

c. Complex sentence

“The man who stole the jewelry hit it in his home.” Such sentence also have two or more full predications.

d. Compound-complex sentence

This is contain two nor more independent clauses and one or more dependent clauses.

According to Oshima, Hogue (2007) there are four kinds of sentence in English, they are simple sentence, compound sentence, complex sentence and compound complex sentence.

a. Simple Sentence

Murcia and Freeman (1999) states “A simple sentence, then, contains at least one subject and one verb and can stand alone as an independent clause” (p. 20). A simple sentence has one subject-verb pair. The subject tells who or what did something. The verb tells the action or condition. For examples: The building (*S*) collapsed (*V*). They (*S*) bought (*V*) a new car.

A simple sentence can have one of several possible “formulas.” Here are four possibilities: First, Young people (*S*) enjoyed (*V*) them. Second, Young people (*S*) and adults (*S*) enjoyed (*V*) them. Third, Young people (*S*) enjoyed (*V*) and relaxed (*V*) them. Fourth, Young people (*S*) and adults (*S*) enjoyed (*V*) and relaxed (*V*) them. Notice that the subject and verb in a simple sentence may have two or more items. These are all simple sentence because there is only one subject-verb pair.

b. Compound Sentence

This sentence requires at least two main or independent clauses. In contrast to a simple sentence, a

compound sentence consists of two or more clauses of equal grammatical importance (Murcia & Freeman, 1999, p. 20). A compound sentence has formula: (S+V+CoordinatingConj+S+V). Coordinating Conjunctions are (for, and, nor, but, or, yet, and so).

c. Complex Sentence

According to Frank (1972:223), a complex sentence contains two or more full predicate. One of these is an independent clause (main clause) that is similar to the form of the simple sentence, and one or more of these are dependent clause (subordinate clause).

Quirk and Greenbaum (1973:310), a complex sentence consists of dependent clause and independent clause.). A complex sentence has formula: (S+V+Subordinating Conj+S+V).

For examples: I will give you a call (*independent clause*) after I get the news (*dependent clause*). After you finish cooking for dinner (*dependent clause*) you can call me (*independent clause*).

d. Compound Complex Sentence

According to Grammarian Frank (1972:223), that a compound complex sentence contains two or more independent clause and one or more dependent clause. For example: The man stole the jewelry (*dependent clause*)and he hid it in his home (*independent clause*)until he could safely get out of town (*independent clause*).

Oshime, Hogue (1998), also states that a compound complex sentence is a combination of two or more independent clauses and one or more dependent clause. Many combinations are possible, and their punctuation requires careful attention. For examples: First, I wanted to travel *after* I graduated from college, *however*, I had to go to work immediately. Second, *After* I graduated from college, I wanted to travel, *but* I had go to work immediately. Third, I wanted to travel *after* I graduated from college, *but* I had to go work immediately.

SCIENCE BOOK

A science book is a work of nonfiction, usually written by a scientist, researcher, or professor like Stephen Hawking (A Brief History of Time), or sometimes by a non-scientist such as Bill Bryson (A Short History of Nearly Everything). Usually, these books are written for a wide audience presumed to have a general education rather than a specific scientific training, as opposed to the very narrow audience that a scientific paper would have, and are therefore referred to as popular science. As such, they require considerable talent on the part of the author to sufficiently explain difficult topics to people who are totally new to the subject, and a good blend of storytelling and technical writing.

REVIEW OF FINANCIAL ACCOUNTING THEORY BY WILLIAM R. SCOTT

This book is based on information economics, which recognizes that some parties to a transaction may have information advantages over others. Such economic conditions with information asymmetry, which include two types:

1. Difficult/awry selection (adverse selection),
2. Behavioral deviations (moral hazard).

Type one occurs when one party has the benefit of information more than the other party, while the second type occurs when one party can save the actions of the other party in the transaction. Therefore accounting reduces information asymmetry. There are four basic components discussed in this book:

1. Ideal Economic Conditions are discussed in Chapter Two — Accounting under Ideal Conditions
2. Hard selection (poor selection) is discussed in Chapters: Three-Decision Benefit Approaches to Financial Reporting, Four - Efficient Securities Markets, Five-Information Perspectives on Decision Usefulness, and Six-Measurement Perspectives on Decision Usefulness.
3. Moral hazards are discussed in Chapters Seven - Economic Consequences, Eight - A Conflict Analysis, Ten - Executive

Compensation, and Eleven - Earnings Management.

4. Standard setting is discussed in Chapter Twelve — Setting Standards: Issues Economics, and Thirteen-Forming of Standards: Political Issues.

RESEARCH DESIGN

According to Ary (2010: 426) "The research design is a researcher's plan on how to proceed to gain an understanding of a group or a phenomenon in its context". This research uses descriptive quantitative research.

Moleong states that The quantitative approach to the study of social and behavioral phenomena holds that the aim and methods of the social sciences are, at least in principle, the same as the aim and methods of the natural or physical sciences. Quantitative research more typically relies on measurement tools such as scales, tests, observation checklists, and questionnaires.

Nasir (2002:61) states that descriptive method is a method in researching the status of a group of people, an object, a set of conditions, a system of thought or a class of events in the present.

The writer will calculate the number of types of sentence used in the book of Financial Accounting Theory by William R. Scott.

Data Source

The researcher takes the data in the form of a scientific book. The book's title is Financial Accounting

Theory by William R. Scott. This book describes how to create a profitable market that results in increased social welfare which consists of thirteen chapters. Data sources are from the hard files. This book bought on April 20th, 2021 in Wilis Malang. Researchers took 10% samples of the total pages per chapter. This is based on the guidelines in Ary's book and several reference books that the researcher has read. The total pages analyzed are 33 pages from 13 chapters.

Collection Procedures

The procedures of data collection were by searching the data from the book and the data were informed on written texts scientific book of William R. Scott. The researcher didn't find many scientific books in the English version. Finally, the researcher determined to take Financial Accounting Theory by William R. Scott. It was done on April 20th, 2021.

Coding

To make the data effective, the researcher abbreviated the technical terms to be a code, sign, or mark. The following list of codes used in analyzing the sentence type.

Simple sentence = S.S
Compound sentence = Cd.S
Complex sentence = Cx.S
Compound-complex sentence = Cd-Cx.S

Data Analysis Procedures

The following are some of the steps required to collect the data:

1. Determine the meaning of the object of research and find out

the Financial Accounting Theory by William Scott.

2. Determine the location to find the source of the book, finally, the researcher decided to buy the book in Wilis Malang.
3. Getting a Scientific book, the next step is for the researcher to glance at the contents of the book. Then the researchers took several samples to be analyzed, namely 10 percent of the number of pages per chapter. After that, the researcher immediately identified the types of sentences.
4. Enter the results into Table 3.1 this is an example of a table that will be used to identify the sentence types.
5. Then count the number of sentence type in percentage using this formula:

$$P = F \times \frac{100}{N} \%$$

Notes:

P = Percent

F = Frequency

N = Number of samples

6. Last, make some interpretations of the data in line with the themes.

CONCLUSIONS

This research was conducted in order to answer the following research questions. To answer the research question, the researcher analyzed the data by using descriptive quantitative research. The researcher chooses sentences and analyzes the sentence types. The data

analysis showed that there were four sentence types in the book of Financial Accounting Theory by William R. Scott. There are Simple sentences, compound sentences, complex sentences, and compound-complex sentences.

From the results, the researcher found that the largest number of sentence types in the book of Financial Accounting Theory by William R. Scott is complex sentences. The sentence type is used 291 times. The second-largest number of sentence types are simple sentences. The sentence type is used 246 times. In addition, there are two types of sentences that are rarely used, namely compound sentences and compound-complex sentences. The sentence by used compound sentence is 20 times, and the sentence by used compound-complex sentences is 20 times. Whereas, the percentages are complex sentences are 51%, simple sentences are 43%, compound sentences are 3% and compound-complex are 3%. So the types of sentence are frequently used in the book of Financial Accounting Theory by William R. Scott is Complex Sentence.

SUGGESTIONS

This research provides implications for some people. The first implication is for students. By knowing the results of this research, students can understand better English sentence types of English sentences. From the results of the study, it is known that the type of

sentence that is often used is a complex sentence. Because complex sentences are a little difficult, we can study simple sentences first.

The last implication is for future researchers. They may use this research as a reference or inspiration to conduct similar research on syntactical analysis on sentence type. Therefore, it will be easier for them to look for other different references which are cited in this research.

For the teachers, it is important to introduce the types of sentences to the student, especially simple sentences so that students can arrange the sentence well. Students can understand the text easily.

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