LANGUAGE AS A MEDIATOR IN THE DELIVERY OF LECTURE MATERIALS AT THE DEPARTMENT OF ACCOUNTING, SAMARINDA STATE POLYTECHNIC

Oleh
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Abstract

The objectives to be achieved in this study are to: 1) analyze and explain the influence of the clarity of the lecturer's language on students' understanding of the material presented, 2) analyze and explain the influence of the use of accounting terms and students' understanding of the material presented, 3) analyze, and explain the lecturer's verbal communication style of the lecturer's understanding of the material presented by the lecturer, 4) analyze, and explain the use of interactive language affects students' understanding of the lecture material delivered by the lecturer, and 5) analyze, and explain the clarity of the lecturer's language, the use of accounting terms, the lecturer's verbal communication style, and the use of interactive language together affect students' understanding of the material taught by the lecturer in college. Methods. This study uses a quantitative approach of multiple linear regression. Results. This study found that all the hypotheses proposed had a positive and significant effect. Conclusion. Of all the series of studies that have been conducted, all independent variables affect their dependent variables.

Keywords: ***language as an intermediary, delivery of material, lectures***

BACKGROUND

Language is a communication tool formed from several knowledge and skills, for example: listening skills, speaking skills, reading skills, writing skills, which are driven by motivation to convey ideas, messages, and information embedded in the mind, the medium of delivery through words or writing (Devi and Language also play a central role in creating a polite and civilized society). A person is said to be polite or not determined by the attitude of his language, including the tone and meaning conveyed. Various cultures can unite with each other because there is one aspect that is able to bind them: language. According to Ardianto (2017) and Mulawarman and Suhatmady (2018), the vowel symbol system allows everyone from a certain culture, or other people who study that cultural system, to communicate or interact. The results of previous research discussed several things related to the variables in this study.

Speaking skills are skills that include the aspect of listeningright/listen (Wibowo, 2016). The scope of listening skills is (a) mendesKrip-Understanding the Meaning of Listening Skills, (b) Describing the Definition of the Direct Listening Thinking Activities strategy, (c) Describing the steps in thedevelop strategies to apply listening skill learning. Furthermore, speaking skills are a convenient means of communication toconvey messages in the form of ideas, intentions, ideas, hearts and minds by using language so that the message can be conveyed correctly to others (Kurniati, 2016; Izzah *et al.*, 2018). Meanwhile, skills can be defined here (Fitriyani, 2019) explaining that language skills are An art of oral communication that a person can have. By having these skills, verbal messages can be conveyed effectively and efficiently, which makes communication with others smoother. Speaking skills can also be called rhetoric. The art of speaking skills is not an exclusive item or

only certain people have talents. However, these skills can be honed and learned. Because these speaking skills are art, the knowledge must be studied in depth and more broadly (Hafrison, 2008; Astuti, 2012; Bukian, 2017).

Clarity of lecturers' language in the context of delivering lecture materials in the Department of Accounting includes the ease of understanding the language used by lecturers, which is easy for students to understand without causing confusion. Systematic delivery structure, in a logical order (from basic to advanced concepts). Simple and effective sentence delivery: lecturers avoid convoluted or overly complex sentences. Use of Simple and Effective Sentences. Articulation and clarity of pronunciation, including pronunciation of words, are clear so that they can be heard and understood well. Language adjustment to the student level: lecturers adaptthe language style to the student's ability and background.

The use of accounting terms, the accuracy of the use of technical terms, lecturers use accounting terms in accordance with applicable concepts and standards. The consistency of the use of the terms used does not change so that it does not confuse students. Explanation of new terms: lecturers explain the meaning of accounting terms that are not yet familiar to students. Similarly, the use of examples to clarify terms. Accounting terms are explained through case examples or real illustrations. The suitability of the term with the context of the material. And the terms used are relevant to the topic being discussed.

Verbal communication styles, including varied voice intonation, make lecturers use the ups and downs of tone of voice to emphasize important points so that they are not monotonous. Clarity and fluency of speech and delivery of material are smooth, not stammering, and easy to follow. The speed of speech is appropriate and the lecturer speaks at a tempo that is not too fast or too slow. Because of the ability to emphasize important points, lecturers must be able to emphasize the main concepts or information in the material. The use of communicative language, the language style feels lively, not rigid, and easy for students to understand.

The use of interactive language, the frequency of questions to students, lecturers actively ask questions to encourage student participation, and lecturers provide opportunities for students to discuss. Lecturers provide space for students to discuss and express opinions. Responses to student and lecturer answers provide responses, classifications, or feedback on student answers. The use of language that encourages student and lecturer participation uses inviting sentences, such as "What do you think?" or "Other opinions? Two-way interaction in learning occurs reciprocal communication between lecturers and students, not just one-way.

Based on the background as stated above, the objectives to be achieved in this study are to: 1) analyze, and explain the influence of the clarity of the lecturer's language on the student's understanding of the material presented, 2) analyze and explain the influence of the use of accounting terms and students' understanding of the lecture material, 3)Analyze, and explain the lecturer's verbal communication style and students' understanding of the material presented by the lecturer, 4) analyze, and explain the use of interactive language affects students' understanding of the lecture material delivered by the lecturer, 5) analyze, and explain the clarity of the lecturer's language, the use of accounting terms, the lecturer's verbal communication style, and the use of interactive language together affect students' understanding of the material taught by the lecturer in college

LITERATURE REVIEW

2.1 Theoretical Description

There are several theoretical reviews, this has been done by previous researchers. The results of the research have been published in

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various journals, both national and international. Based on the number of variables in the previous chapter, after identifying the problem, it was found that the knowledge of students' thesis writing skills was found as a dependent variable, namely writing skills. Then there are 3 (three) independent/independent variables, namely (1) Clarity of the lecturer's language, (2)Lecturer's verbal communication style, (3) Lecturer's verbal communication style, (4) Useof interactive materials, and (5) Students' understanding of the material taught by the lecturer, to understand the material discussed in the points above are as follows.

2.2 Lecturer Language Clarity (X1)

The clarity of the lecturer's language (X1) is a key factor in the process of delivering lecture materials, especially in fields such as accounting which have many abstract concepts and technical terms (Arianto, 2018). Clear language is not only a matter of "easy to understand", but also includes how lecturers compose sentences, choose words, explain terms, and deliver material in a concise and structured manner.

Conceptually, language clarity plays a role as the main medium of knowledge transfer-from lecturer to student. When the language used is clear, the message conveyed will be received by the student in its entirety without distortion (Juniartini, 2020). On the other hand, if the language is unclear, for example too complex, unsystematic, or ambiguous, then there will be communication barriers that cause information to not be absorbed properly. The influence of language clarity on the understanding of lecture material can be explained through the following aspects:

First, reducing the cognitive load of students. In the learning process, students have limited capacity to process information. Clear and simple language helps students focus on the core of the material, not on trying to understand how to deliver it (Scott, 2017). If the language is too complicated, the students' mental energy is actually exhausted to "translate" the lecturer's explanation, so that the understanding of concepts becomes hampered.

Second, it helps in the formation of the right concepts. In accounting, many concepts such as debit-credits, financial statements, or income recognition requireaccurate understanding. Language clarity ensures that students do not misinterpret the concept. A coherent and systematic explanation will help students build understanding from basic to advanced levels gradually.

Third, increase the ability to capture and retain information. Language that is clear, structured, and accompanied by examples will be easier for students to remember (Islam, Raden, and Palembang, 2026). This is because information is presented in an organized form so that it is easier to store it in long-term memory.

Fourth, encourage active student involvement. When students understand what is being conveyed, they will be more confident to ask questions, answer, or discuss. On the other hand, if the lecturer's language is unclear, students tend to be passive because they are not sure of their own understanding.

Fifth, minimizing miscommunication in learning. Language clarity helps to equalize perceptions between lecturers and students (Ministry of PUPR *et al.*, 2023). This is important so that there are no mistakes in understanding the instructions, assignments, concepts, and learning objectives.

Thus, it can be concluded that the clarity of lecturers' language has a direct and significant influence on the understanding of student lecture material (Ahunaya *et al.*, 2025). The clearer the language used, the more effective the knowledge transfer process, so that the level of students' understanding of the material will also be the samehigh kin. On the other hand, language ambiguity will be the main obstacle in achieving learning goals.

2.3 Use of Accounting Terms (X2)

Use of accounting terms (X2) has a very important role in determining the level of Students' Understanding of the Subject, because accounting is a discipline that relies heavily on technical terms, symbols, and concepts that have specific meanings (Ahunaya *et al.*, 2025). Unlike everyday language, terms in accounting are standard, systematic, and often cannot be interpreted literally without an understanding of the scientific context.

Basically, accounting terms function as a conceptual representation tool. For example, terms such as "assets", "liabilities", "equity", "debit", and "credit" are not just words, but contain conceptual meanings that are the foundation in understanding the entire accounting system. Therefore, the way lecturers use these terms will greatly determine whether students are able to grasp concepts correctly or have misconceptions.

The influence of the use of accounting terms on student understanding can be explained through the following aspects:

First, The accuracy of the term determines the accuracy of the understanding of the concept. If lecturers use the right terms according to accounting standards, students will build the correct understanding from the beginning. On the other hand, the use of inappropriate or inconsistent terms can lead to misconceptions that have a long-term impact, because in accounting each term is interrelated in a system (Scott, 2015).

Second, Consistency of terms helps the process of internalizing knowledge. When lecturers use the same terms consistently, students will find it easier to remember and relate concepts between materials (Arya Dibangga Simatupang *et al.*, 2026). For example, if one concept is referred to in different terms without explanation, students will experience confusion and difficulty in connecting information that has been studied before.

Third, New Term Explanations Improve Material Accessibility. A Lot of Variety-Students, especially at the beginning level, are not familiar with accounting terms. If the lecturer directly uses technical terms without explanation, then there will be barriers to understanding (Ahunaya *et al.*, 2025). On the other hand, when terms are explained in simple language and accompanied by examples, students will find it easier to understand and understand.internalization of the meaning of the term.

Fourth, the use of concrete examples clarifies the meaning of the term. Accounting terms are often abstract. By providing real-life case examples, lecturers help students connect terms with real-world practices. This makes understanding more deep, not just memorizing definitions.

Fifth, Conformity of terms with the context of the material strengthens integrated understanding. In accounting, one term can have different implications depending on the context (Arya Dibangga Simatupang *et al.*, 2026). Lecturers who are able to use terms contextually will help students understand how the concept is applied in various situations, such as in financial statements, transaction analysis, or decision-making.

Sixth, Reducing the Burden of Student Interpretation. If the term is used clearly and precisely, students do not need to guess the meaning (Arya Dibangga Simatupang *et al.*, 2026). This allows them to focus on understanding concepts and solving problems, rather than on language interpretation. Properly used terms will help students build a robust, systematic, and easy-to-apply knowledge structure (Ahunaya *et al.*, 2025). On the other hand, the use of terms that are not appropriate or not well explained will become a serious obstacle in the learning process, and can even lead to continuous misunderstandings.

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2.4 Lecturer's Verbal Communication Style (X3)

Lecturer's Verbal Communication Style is one of the important factors that directly affect Students' Understanding of the Subject, because the learning process is basically a communication process (Ahunaya *et al.*, 2025). In this context, lecturers act as messengers (material), while students act as recipients of messages (Scott, 2015). The effectiveness of the delivery is largely determined by how the message is communicated, not just by what it contains. Verbal communication styles include various aspects such as voice intonation, clarity of speech, speed of delivery, emphasis on important points, and the use of communicative language. All of these elements play a role in shaping the way students receive, process, and understand the information conveyed.

First, Intonation and voice variations help emphasize meaning. Lecturers who use varied intonation can mark important parts of the material. This emphasis helps students identify key concepts and distinguish them from supporting information (Arya Dibangga Simatupang *et al.*, 2026). Conversely, a flat and monotonous speaking style tends to make it difficult for students to grasp the core of the material because all the information sounds equally important.

Second, Clarity and fluency in speaking affect students' ability to grasp. Clear, unstammered, and structured delivery allows students to follow the flow of explanations well (Sigh) *et al.*, 2024). If lecturers often stop, repeat undirected, or use unclear sentences, then students have difficulty understanding the relationship between concepts.

Third, The right speaking speed greatly determines the effectiveness of comprehension. If the lecturer speaks too quickly, students do not have enough time to process information, take notes, or digest the concepts conveyed (Hamama and Nurseha, 2023). On the other hand, if it is too slow, students can lose focus and interest. A balanced pace helps maintain an optimal learning rhythm.

Fourth, the ability to emphasize important points helps the information organizing process. In accounting materials that are often complex, students need guidance to know which core concepts are and which are explanatory in nature. Lecturers who are able to highlight important points through their communication style will help students develop a more systematic understanding structure.

Fifth, The use of communicative language increases the connection with students (Hamama and Nurseha, 2023). A communication style that is not rigid, more interactive, and easy to understand will make students feel closer and more comfortable. This condition encourages students to be more focused, dare to ask questions, and be active in learning (Tjitrosidojo *et al.*, 1985). Conversely, overly formal and rigid communication styles can create psychological distance that hinders understanding.

Sixth, Communication styles affect students' motivation and attention. The way the lecturer speaks can determine whether or not students are interested in the material (Ulfi Nurfaizah, 2018). A lively, expressive, and clear style will retain students' attention longer, making the information conveyed easier to absorb. Good attention is the main prerequisite for deep understanding.

Seventh, Reduce the potential for miscommunication. Good communication styleHelp convey messages more accurately (Kusuma T., 2016). In learning, small mistakes in delivery can lead to misunderstandings of concepts. With effective verbal communication, these risks can be minimized.

Thus, it can be concluded that the lecturer's verbal communication style has a significant influence on the understanding of students' lecture materials. A clear, varied, structured, and communicative communication style will facilitate the knowledge transfer process, increase students' attention and

involvement, and help them build better understanding. On the other hand, a less effective communication style can be a major obstacle in the learning process, even though the material delivered is actually of high quality.

2.5 Use of Interactive Language (X4)

Use of interactive language has a very important influence on Understanding of the Student's Academic Material, because in the modern learning process, communication is no longer one-way, but two-way that involves active interaction between lecturers and students (Kusuma T., 2016). Interactive language is not just a way to ask questions or discuss, but also reflects communication strategies that encourage students' mental and verbal involvement in understanding the material.

In general, interactive language includes activities such as lecturers asking questions, providing opportunities for discussion, responding to student answers, using thought-provoking sentences, and building dialogue during the teaching process.Learning (Haliq and Wijayanti, 2026). First, Interactive language enhancesCognitive Involvement of Students. When lecturers use questions or invite discussions, students are forced to not only listen, but also think (Awaliyah, Ismiyanti, and Yustiana, 2025). This thinking process is very important in understanding the material, because understanding does not happen just by listening, but through the process of actively processing information (Awaliyah, Ismiyanti, and Yustiana, 2025). Thus, verbal interaction encourages students to analyze, connect, and evaluate the concepts learned.

Second, Interaction helps clarify misunderstandings. In learning, misconceptions are very likely to occur (Ulfi Nurfaizah, 2018). Through interactive language, students have the opportunity to ask questions or provide answers that can then be corrected or straightened out by the lecturer. This process is especially important in accounting because small misunderstandings can have a big impact on advanced concepts.

Third, Interactive language improves students' attention and focus. When students know that they can be called upon to answer, discuss, or give opinions, they tend to focus more on the material being presented (Haliq and Wijayanti, 2026). This is different from one-way learning, where students more easily lose concentration because there is no demand to be directly involved.

Fourth, Increase student confidence and participation. Interactive language used by lecturers, such as open-ended questions or invitations to discussion, creates a more open classroom atmosphere (Akidah and Amir, 2026). This helps students who are initially passive to be more courageous to speak, ask questions, or express opinions. The higher the participation, the greater the chance of students understanding the material in depth.

Fifth, strengthening the process of elaborating information. In learning psychology, good understanding occurs when information is not only received, but also processed and reexplained. Through interaction, students are encouraged to re-express what they understand in their own words. This process helps to strengthen memory and understanding of concepts in a deeper and more durable way.

Sixth, creating a dynamic and responsive learning environment. Interactive language makes the learning process less monotonous. When there is a dialogue between lecturers and students, the classroom atmosphere becomes more lively. This kind of environment supports the learning process because students feel more emotionally and intellectually involved.

Seventh, help lecturers measure the level of student understanding in a simple way. Through student responses in discussions or questions and answers, lecturers canfind out the extent to which the material is understood. If there is a mismatch in understanding, lecturers

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can immediately re-explain or take a different approach. This makes the learning process more adaptive and effective.

2.6 Students' Comprehension of the Material (Y1)

Students' understanding of the material is basically the final result of the communication and learning process in the classroom. In the context of this study, the understanding is influenced by four independent variables, namely the clarity of the lecturer's language (X1), the use of accounting terms (X2), the lecturer's verbal communication style (X3), and the use of interactive language (X4). These four variables do not stand alone, but are interrelated in forming the quality of material delivery which ultimately determines how well students understand lectures.

The Effect of Lecturer Language Clarity (X1) on Student Comprehension

Language clarity is the main foundation in the knowledge transfer process. When lecturers deliver material in clear, systematic, and easy-to-understand language, students can capture information without distortion of meaning. In accounting learning that contains many abstract concepts, language clarity helps students: 1) understand basic concepts without misinterpretation, 2) follow the flow of explanation logically, and 3) reduce unnecessary thinking burdens.

On the other hand, if the language is not clear, students will have difficulty connecting concepts with each other, so that understanding becomes hampered. In other words, the clearer the lecturer's language, the higher the level of student understanding. The Effect of the Use of Accounting Terms (X2) on Student Comprehension The term accounting is a "special language" in the field of accounting that has a technical and specific meaning. The accuracy of the use of terms greatly determines the quality of student understanding. The effect can be seen on: 1) accuracy of concepts: correct terms form correct understanding, 2) consistency of understanding: terms used consistently help students remember and relate material, and 3) reduction of misconceptions: the correct explanation of terms prevents misunderstandings from the beginning. If terms are used inappropriately or poorly explained, students can experience conceptual errors that will have an impact on advanced material. Therefore, the use of appropriate and consistent accounting terms greatly affects students' understanding.

The Influence of Lecturers' Verbal Communication Style (X3) on Student Comprehension Verbal communication style is related to the way lecturers deliver material, not just the content of the material itself. The way of speaking, intonation, speed, and emphasis greatly affect students' absorption. The effects include: 1) helping students capture important points through voice emphasis, 2) maintaining students' focus and attention during learning, 3) making it easier for students to follow the flow of explanations, and 4) increasing motivation to learn through more lively communication. If the communication style is monotonous or unclear, students tend to get bored quickly and find it difficult to understand the core of the material. On the other hand, a good communication style makes learning more effective and easy to understand. Thus, the lecturer's verbal communication style greatly determines the quality of student understanding.

The Influence of the Use of Interactive Language (X4) on Student Comprehension Interactive language plays a role in creating a two-way learning process. Students not only receive information, but also actively think, ask, and discuss. The effects include: 1) increasing students' active involvement in learning, 2) helping to clarify concepts that have not yet been understood, 3) encouraging students to think critically, and 4) strengthening understanding through discussion and question and answer.

When students are actively involved, they not only memorize the material, but actually understand the concepts through the process of thinking and communication. Therefore, the higher the interaction in learning, the better the student's understanding of the material. Based on the explanation above, it can be concluded that the four independent variables complement each other in shaping the quality of learning communication in the classroom:

2.7 Conceptual Framework of Research Models

The conceptual framework of research is a framework that canConnect the free variable (indepnden) with its bound variable (depen)-den). Ter imageFor example, if the linear regression is multiple, then all independent variables and bound variables show indicator variable symbols (Hasiara, *et.al.*, 2019) The variable symbol of the indicator can be seen in Figure 1. Based oncan be formedan between the independent variable and the bound variable Figure 1.

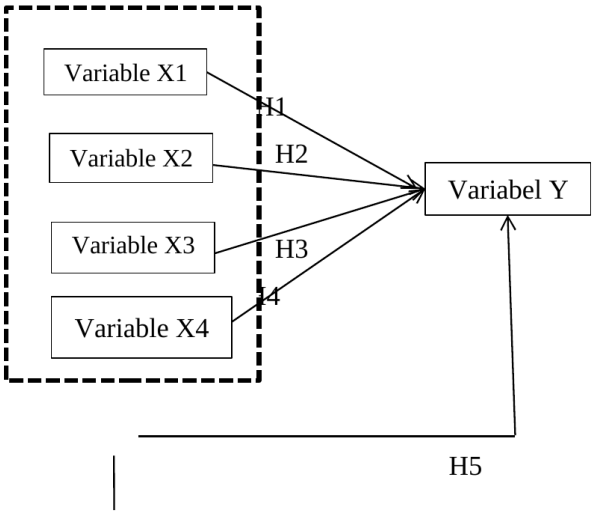


Figure 1. Conceptual Framework of the Research Model

Sources: (Hasiara, *et.al.*, 2019) Qualitative and Quantitative Applied Research Methods for Special Vocational Education in the Humanities.

Description.

= Partial Influence

= Simultaneous Influence

2.8 Research Hypothesis

Based on the identification of the problems that have been raised in the background above, and the limitations of the problems that have been stated above, so that the research hypothesis can be proposed as follows.

1. The clarity of lecturers' language affects students' understanding of lecture materials at the Department of Accounting, Samarinda State Polytechnic.
2. The clear use of accounting terms affects students' understanding of lecture materials at the Department of Accounting, Samarinda State Polytechnic.
3. The verbal communication style for lecturers affects the students' understandingof lecture materials at the Department of Accounting, Samarinda State Polytechnic Simultaneously, the three independent variables have a significant influence on the thesis writing skills of students of the Department of Accounting, Samarinda State Polytechnic.
4. The use of interactive has an effect on the understanding of lecture materials at the Department of Accounting, Samarinda State Polytechnic.
5. Among the variables above, which variable is more dominant in the understanding of students in the Department of Accounting, Samarinda State Polytechnic

RESEARCH METHODS

The design of this study is a quantitative approach by relying on testing statistical figures (Abdillah, 2016). However, it should be noted that when we find aapplication of quantitative methods in research reports, but not necessarily applying a definitive quantitative approach, because all research memernarrative in the form of a qualitative form. Then from the aspect of

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data collection, the quantitative approach uses instruments that are often used, including questionnaires or questionnaires. The quantitative approach uses a combination of social sciences and statistical sciences in analyzing data in accordance with the approach adopted by the researcher. Social research that uses a quantitative approach is generally deductive. Deductive analysis means that the big picture is more about testing a hypothesis or theory is tested for its correctness with a more detailed variable testing process. If the hypothesis is rejected, then the researcher finds a new hypothesis in the form of an explanation of the influence between independent variables and bound variables.

3.1 Population and Sample

Population is all characteristics that become research subjects with characteristics of all groups or objects that are the center of attention of the author. And population is a generalized area consisting of subjects, and has qualities and has certain characteristics, and is determined by the researcher to be studied and then a conclusion is drawn (Julianita, 2011; Abdillah, 2016).

Population is all characteristics that become research subjects with characteristics of all groups or objects that are the center of attention of the author. And population is a generalized area consisting of subjects, and has qualities and has certain characteristics, and is determined by the researcher to be studied and then a conclusion is drawn (Julianita, 2011; Hasiara, *et al,* 2019).

The population in this study is all D4 students majoring in Accounting at the Samarinda State Polytechnic, who have certain criteria and are in the city of Samarinda, and are registered as students, who are domiciled in the city of Samarinda, and outside the city of Samarinda. (Hasiara, *et al, 2019)* Who Is Who-plotThe population of Merufeed area generalization consisting of objects/subject, and certain characteristics that applyto then draw conclusions. While (Hasiara, *et.al.,* 2020) states that popuLasi is the entire subject of the research. The unit of analysis in this study is a D4 student of the Department of Accounting at the Samarinda State Polytechnic, with the criteria of D4 students of the Department of Accounting (a) have learned Indonesian, and (b) have studied the Research Methods Course.

In relation to the explanation above, the return rate of the quizner (*response rate*) in this study it is estimated to be between 85% to 90% of the total population. The rate of return can be said to be quite good (Abdillah, 2016). Sam taking techniqueMop in the SelectorIn this case, the author uses cluster randum sampling. The cluster sampling technique is a technique that selects samples based on areas or groups of subjects that naturally gather together (Mahmud, 2011). To give a clear picture related to the number of respondents who have collected the questionnaire that has been filled out, see Table 1.

Table 1. Data on the Number of Respondents to Students in the Accounting Department

Yes	Accounting Majors	Number of Classes	Number of Responses
1	D3 Smtr 1-3-5 Accounting Study Program	8	224
2	Prodi AM Smtr 1-3-5-7	8	245
3	KP Smtr Study Program 1-3-5-7	7	276
Quantity		23	745

Source: primary data processed, 2026.

To begin with, *et al,*(2019) explained that data collection was carried out in groups based on the study programs in the accounting department. The number of questionnaires distributed through the class leader was 745 respondents. Of the 745 respondents,collected

and suitable for processing as many as 745 respondents. So that the percentage of respondents who were collected and suitable for processing was = 745/850 x 100 = 88%. So the return rate of the questionnaire is quite high.

Data collection techniques are one of the most important stages in research. The data collection technique uses a 4-point Liker scale, namely 1) strongly disagree with being given a score of 1, 2) disagree with being given a score of 2, 3) agree to be given a score of 3, and 4) strongly agree to be given a score of 4.

Through the validity test, the researcher can assess the suitability between the indicators, question items, and research constructs**, so that the instrument used has a strong measurement basis and is able to produce data that is in accordance with the research objectives.** The following are presented the results of the research validity test. This can be seen in Table 2.

Table 2. Results of the Validity Test of Research Instruments

No	Variabel	Theory	Test Results	Remarks
1	Clarity of lecturer language	0,30	0,62	Valid
2	Use of accounting terms	0,30	0,73	Valid
3	Lecturer's verbal communication style	0,30	0,74	Valid
4	Use of interactive language	0,30	0,68	Valid
5	Students' understanding of the material	0,30	0,74	Valid

Source: primary data processed 2026.

The results of the data validity test showed that all research indicators had a value above 0.30**, so it can be stated that each indicator met the minimum validity limit that had been set. In fact, the test results showed that the** validity value was generally above 0.60**,** which indicated that the relationship between each indicator and the constructed or variable measured was relatively good. Then the reliability test, which can be seen in Table 2.

Table 2. Research Reliability Test Results

No	Variabel	Theory	Test Results	Remarks
1	Clarity of lecturer language	0,60	0,75	Reliabel
2	Use of accounting terms	0,60	0,67	Reliabel
3	Lecturer's verbal communication style	0,60	0,65	Reliabel
4	Use of interactive language	0,60	0,67	Reliabel
5	Students' understanding of the material	0,60	0,65	Reliabel

Source: primary data processed 2026.

The results of the reliability test show that all research variables have a reliability value above 0.60, so it can be stated that the research instrument has met the minimum limit of reliability required.

RESULTS AND DISCUSSION

4. Classical Assumption Test Results

Classical assumption tests need to be carried out in quantitative research, especially in **linear regression analysis**, to ensure that the regression model used meets the underlying statistical requirements. This test aims to find out whether there are problems such as **normality, multicollinearity, and heteroscedasticity** that can affect the accuracy of the estimation results. With these assumptions fulfilled, the regression coefficient obtained is expected to describe the relationship between variables more precisely.

4.1 Normality Test

Normality test is a statistical test used to find out whether or not the research data is normally distributed**.** Normal distribution

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shows that the distribution of data follows a certain pattern shaped like a bell-shaped curve, with most of the data being around the mean value and less and less data being far from the average. The normality test **is through checking graphs such as histograms and normal P-P plots.** As shown in Figure 2.

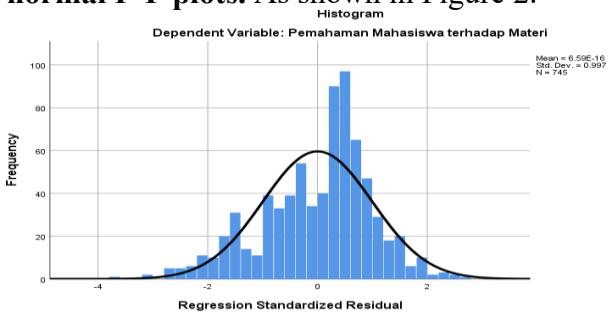


Figure 2. Histogram Chart and Normal P-P Plot.

4.2 Heteroscedasticity Test

The heteroscedasticity test aims to find out whether there is an unevenness in the regression model of residual variance from one observation to another. Residual is the difference between the actual value and the value predicted by the regression model. A good regression model should have a relatively equal or constant residual variance across all observations, called homoscedasticity. The results of the heteroscedasticity test can help the researcher determine whether the regression model is suitable to be used to explain the influence of independent variables on dependent variables. Testing can be done through the Glejser test, Breusch-Pagan test, White test, or scatterplot graph. In general, if no symptoms of heteroscedasticity are found, then the residual variance is considered constant and the regression model is considered to have met the assumption of homoscedasticity. The heteroscedasticity test can be seen in Figure 4.2.

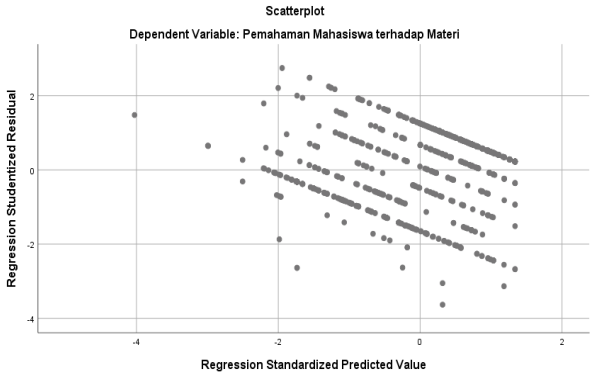


Figure 3. Graph of heterokedasticity test results.

4.3 Multicollinearity Test

The multicollinearity test aims to find out whether there is a very strong relationship or correlation between independent variables in a regression model. Multicollinearity becomes a problem when two or more independent variables provideal most the same information in explaining the dependent variable. Tolerance and Variance Inflation Factor (VIF). In general, if the Tolerance value is > 0.10 and VIF < 10, then the model is considered not to have a multicollinearity problem. The results of VIF can be seen in Table 3.

Yes	Variabel	VIVID	Test Results
1	Clarity of lecturer language (KBD/X1)	1,110<10,000	Not to be confused with Multiko.
2	Use of accounting terms (PIA/X2)	1,458<10,000	Not to be confused with Multiko.
3	Lecturer verbal communication style (GKVD)	1,533<10,000	Not to be confused with Multiko.
4	Use of Interactive Language (PKBI/X3)	1,216<10,000	Not to be confused with Multiko.
5	Student Comprehension, Material (PMAM/Y)	1,110<10,000	Not to be confused with Multiko.

Table 3. Variance Inflation Factor Test Results

Multicollinearity Test

4.4 Hypothesis Testing Results

Testing is carried out in quantitative research because it aims toempirically determine whether the hypothesis or statement proposed is accepted or rejected. Hypotheses usually describe the relationship or influence between independent variables and dependent variables. Through hypothesis testing, researchers can determine whether these influences are really statistically significant. Thus, hypotheses become the scientific basis for accepting or rejecting the hypothesis that has been proposed. In addition, hypothesis testing is necessary so that research conclusions are not only based on subjective opinions, assumptions, or observations, but also on empirical evidence that can be accounted for.

4.5 Multiple Linear Regression Analysis

Multiple Linear Regression Analysis in R is a statistical method used to determine and measure the relationship between one variable of student understanding of the material (Y) and the clarity of the lecturer's language (X1), the use of accounting terms (X2), the lecturer's verbal communication style (X3), and the use of interactive language. This analysis is used to see how much influence each independent variable has on the dependent variable, either partially or simultaneously. In multiple linear regression, Y = X1 + X2 + X3 + X4. The data in the study. Then the results can be analyzed through regression coefficients, R-square values, t-tests, and F tests to determine the relationship and influence between language clarity (X1), the use of accounting terms (X2), lecturers' verbal communication styles (X3), and the use of interactive language (X4) on students' ability to comprehend lecture material (Y). The following are the results of multiple linear regression testing in this study which can be shown in Table 4.

Table 4. Multiple Linear Regression Test (Coefficient)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Say.
		B	Std. Error	Beta		
1	(Constant)	3,360	0,709		4,741	0,000
	Clarity of lecturer language	0,101	0,026	0,117	3,806	0,000
	Use of accounting terms	0,103	0,031	0,116	3,295	0,001
	Lecturer's verbal communication style	0,229	0,038	0,218	6,023	0,000
	Use of interactive language	0,379	0,033	0,374	11,615	0,000

- Dependent Variable: Students' Understanding of the Material (Y)

Source : results of multiple linear regression test

From the results of multiple regression analysis in Table 4 above, it can be determined the significant level of the regression coefficient of each variable on students' understanding of the lecture material.

a. Language clarity (KBD/X1) has a positive and significant effect on students' understanding of lecture material (PMtM/Y), because the value is 0.000 < 0.05.

b. The use of accounting terms (PIA/X2) has a positive and significant effect on students' understanding of lecture materials (PMtM/Y), because the value is 0.000 < 0.05.

c. The lecturer's verbal communication style (GKVD/X3) has a positive and significant effect on students' understanding of the lecture material (PMtM/Y), because the value is 0.000 < 0.05.

d. The use of interactive language (PBI/X4) has a positive and significant effect

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on students' understanding of lecture materials (PMtM/Y), because the value is 0.000 < 0.05.

And the following equation is obtained: Y = 3.360 + 0.101 X1 + 0.103 X2 + 0.229 X3 + 0.379 X4. The multiple linear regression equation above partially contains the following meanings:

The constant value of a = 3.360 means that language clarity, the use of accounting terms, the lecturer's verbal communication style, and the use of interactive language can improve students' understanding of the material. This means that language clarity, the use of accounting terms, the lecturer's verbal communication style, and the use of interactive language can affect students' understanding of lecture material by 0.101%.

a) The variable coefficient of lecturer language clarity can affect students' understanding of lecture material by 0.101. This figure means that every 1% increase in lecturer language clarity (KBD/X1) can increase student understanding of lecture material by 0.101%.
b) The variable coefficient of the use of accounting terms can affect students' understanding of lecture materials by 0.103. This number means that every 1% increase in understanding of the use of accounting terms (FS/X2) can increase the variables of students' ability to lecture materials by 0.103%.
c) The variable coefficient of a lecturer's verbal communication style can affect students' ability to understand lecture material by 0.229. This figure means that for every 1% addition to the lecturer's verbal communication style (GKVD/X3), the number of variables of student understanding of lecture material increases by 0.229%.
d) The variable coefficient of the use of interactive language can affect the variable of student understanding of the material by 0.100. This number means that for every 1% increase in understanding at the level of interactive language use (PBI/X4), the variable of student understanding of the lecture material increases by 0.379%.

4.6 Partial Significance Test (t-test)

The partial significance test (t-test) is a statistical method used to find out whether individually (partially) an independent variable has a significant effect on the dependent variable in regression analysis. The test is carried out by comparing the t calculation with the t table or by looking at the significance value (Sig) at a significance level of 5% (α=0,05). If the significance value < 0.05 or t-count > t-table, then the independent variable is considered to have a significant influence on the dependent variable. Conversely, if the significant value > 0.05 or t-count < t-table, then the independent variable is declared to have no partially significant influence. The influence can be seen in Table 5.

Table 5.Partial Significance Test (t-test) results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Say.
		B	Std. Err	Beta		
1	(Constant)	3,360	0,709		4,741	0,000
	Clarity of lecturer language	0,101	0,026	0,117	3,806	0,000
	Use of accounting terms	0,103	0,031	0,116	3,295	0,001
	Lecturer's verbal communication style	0,229	0,038	0,218	6,023	0,000
	Use of interactive language	0,379	0,033	0,374	11,615	0,000

Source: SPSS Version 25 (2026) output results

The number of T-table numbers with the provision α = 0.05, n = 745, and k = 4, so that it

can be formulated as follows: T-table = t (α/2; n-k-1). T-table = t (0.05/2; 745-4-1). T-table = t (0.025; 745-1). T-table = t 0.025; 744, so that t-table = 1.963. Based on the t-table test above, it can be seen that the influence of each variable is as follows:

1. Clarity of lecturer language (X1): t count > t table, which is 3.806 > 1.963. The results of the comparison between T-count and T-table show that the clarity of lecturer language has a positive and significant effect on the ability of students to receive lecture material. The second way, by seeing, the level that has been determined is 0.050 > 0.000. This shows that the clarity of lecturers' language has a positive and significant effect on students' ability to receive lecture material.
2. The use of accounting terms (X2): T-count > T-table, which is 3.295 > 1.963. The results of the comparison between T-count and T-table show that the use of accounting terms has a positive and significant effect on students' ability to receive lecture materials. The second way, by looking at the predetermined level is 0.050 > 0.000. This shows that the use of accounting terms has a positive and significant effect on students' ability to receive lecture materials.
3. Lecturer's verbal communication style (X3): T-count > T-table, which is 6.023 > 1.963. The results of the comparison between T-count and T-table show that the lecturer's verbal communication style has a positive and significant effect on students' ability to receive lecture material. The second way, by looking, the predetermined level is 0.050 > 0.000. This shows that the lecturer's verbal communication style has a positive and significant effect on students' ability to receive lecture material.
4. The use of interactive language (X4) T-count > T-table, which is 11,615 > 1,963. The results of the comparison between T-count and T-table show that the use of interactive language has a positive and significant effect on students' ability to receive lecture material. The second way, by seeing, the level that has been determined is 0.050 > 0.000. This shows that the use of lecturers' interactive language has a positive and significant effect on students' ability to receive lecture materials.

4.6 Simultaneous Test (F-Test)

Simultaneous test (F-test) is a test used to determine whether all independent variables (X1-X4) together or simultaneously have a strong influence on the dependent variable (Y) in a regression model. The F-test is performed by comparing the F-calculated value with the F-table or by looking at the significance value (Sig.) at the significance value of 0.05. On the other hand, if the F-calculated value < F-table or Sig.> 0.05, then the independent variable simultaneously has no effect on the dependent variable. To determine the value of the F-test, it can be seen in Table 6.

Table 6. Simultaneous Test (F-Test)ANOVAA

Model		Sum of Squares	df	Mean Square	F	Say.
1	Regression	1299,669	4	324,917	108,684	.000b
	Residual	2212,269	740	2,990		
	Total	3511,938	744			

a. Dependent Variable: Students' Understanding of the Material

b. Predictors: (Constant), Use of Interactive Language, Clarity of Lecturer Language, Use of Accounting Terms, Lecturer's Verbal Communication Style

Based on the test results in Table 10.3 above, the results of the simultaneous test or the result of F show that independent variables have a positive and significant effect on dependent variables. This means that the variables of lecturer language clarity, the use of

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accounting terms, the lecturer's verbal communication style, and the use of interactive language have a positive and significant effect on students' understanding of the lecture material provided by the lecturer.

4.7 R Correlation Coefficient Test

The R correlation coefficient test is a test used to determine the degree of closeness and direction of the relationship between the independent variable (X1-X4) and the dependent variable (Y) in a study. The value of the correlation coefficient R is in the range of 0 to 1, indicating the strength of the relationship, while the direction of the relationship can be seen from the positive or negative sign on the correlation coefficient. The closer it is to 1, the stronger the relationship between the variable (X1-X4) and Y, while the closer it is to 0, the weaker the relationship. For more details, the relationship between independent variables and dependent variables can be seen in Table 7.

Table 7. Correlation Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.608a	0,370	0,367	1,72903

Source : output results of SPSS Version 25 (2026)
a. Predictors: (Constant), Use of Interactive Language, Clarity of Lecturer Language, The Use of Accounting Terms, Lecturer's Verbal Communication Style
b. Dependent Variable: Students' Understanding of the Material

Based on the results of the tests that have been carried out, the correlation coefficient value is 0.608 or 60.8%. This value can be interpreted as that the correlation coefficient is above 50%, so the relationship is above average. This is able to explain that there is a rather strong relationship between the clarity of the lecturer's discussion, the use of accounting terms, the lecturer's verbal communication style, and the use of interactive language on students' understanding of the material provided by the lecturer.

10.8 R2 Determination Coefficient Test

The determination coefficient (R^2) test aims to find out how much the independent variables (X1–X4) together are able to explain or explain the variations that occur in the dependent variable (Y) in a regression model. The value of R2 is between 0 and 1, where the closer it is to 1, the closer it is to 1, the closer it is to 1, the more the independent variable has a greater ability to explain changes in the dependent variable. To clarify the explanation above, it is good to see Table 8.

Table 8. Results of the R2 Determination Coefficient Test

Table 10.5 Results of the R2 Determination Coefficient Test Model Summary

Models	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.608a	0,370	0,367	1,72903	1,829

a.Predictors: (Constant), Interactive Language Usage, Language Clarity Lecturer, Use of Accounting Terms, Lecturer's Verbal Communication Style
b. Dependent Variable: Students' Understanding of the Material

Based on the results of the tests that have been carried out above, it can be concluded that from the four variables, namely the variable of language clarity (X1), the use of accounting terms (X2), the lecturer's verbal communication style (X3), and the use of interactive language (Y), it is stated with an Adjusted R-squared value of 0.657, or 65.7%. It can be concluded

that (100% - 65.7%) = 34.7% can be influenced by other variables outside the variables of this study or not discussed in this study.

4.8 Discussion and Discussion

Discussion and discussion in scientific research is a part that aims to explain, interpret, and describe the results of research that have been obtained, as well as relate it to relevant theories, concepts, and previous research results. Discussion and discussion can be observed in the explanation below.

1. Clarity of lecturer's language (X1): t calculate > t table, which is 3.806 > 1.963. Bandage resultsThe difference between T-count and T-table shows that the clarity of lecturers' language has a positive and significant effect on students' ability to receive lecture material. The second way, by seeing, the level that has been determined is 0.050 > 0.000. The research findings are supported by the results of the research conducted (Arianto, 2018; Manal, 2017; Juniartini, 2020; (Islam, Raden, and Palembang, 2026).
2. The use of accounting terms (X2): T-count > T-table, which is 3.295 > 1.963. The results of the comparison between T-count and T-table show that the use of accounting terms has a positive and significant effect on students' ability to receive lecture materials. The second way, by seeing, the level that has been determined is 0.050 > 0.000. The research findings are in accordance with the results of the research conducted (Darmila, 2015; Widiyanti, et al, 2024; Ahunaya, 2025).
3. Lecturer's verbal communication style (X3): T-count > T-table, which is 6.023 > 1.963. The results of the comparison between T-count and T-table show that the lecturer's verbal communication style has a positive and significant effect on students' ability to receive lecture material. The second way, by looking, the predetermined level is 0.050 > 0.000. The results of the research are in accordance with the results of the research conducted (Darmila, 2015; Widiyanti et al., 2024; Ahunaya, 2025; Simatupang *et al*, 2026).
4. The use of interactive language (X4) T-count > T-table, which is 11.615 > 1.963. The results of the comparison between T-count and T-table show that the use of interactive language has a positive and significant effect on students' ability to receive lecture materials. The second way, by looking, the level that has been determined is 0.050 > 0.000. The results of the study are in accordance with the results of the research conducted (Haliq and Wijayanti, 2026; Ismiyanti *et al*, 2025).

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