

Teaching English for Specific Purposes for Accounting Department of Jambi State University

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Abstract

This study is aimed at the teaching material which one is the suitable one of teaching student of accounting at university level whether teaching English for general or a more specific one in order to get the target knowledge of accounting. The study was conducted at Jambi State University in Indonesia with 30 students consists of male and female students. They were taught 90 minutes in different classes, one group was taught using general English and another one was taught by using specific English for accounting. It was done in two weeks and finally took an assessment test. After analyzing students' ability in applying the terms of accounting in their speaking test as an assessment, there lied slight differences in using specific terms of accounting. English for Specific Purposes in accounting is an apt one for applying at the accounting department student in order to get the specific knowledge of accounting which will be valuable for the student after graduating from the university.

Key words: English for Specific Purposes, target knowledge, accounting.

Introduction

Teaching English in Indonesia is as a foreign language which has been started more than six decades ago. Now, the application of teaching and learning process still has not been getting expected target yet. Moreover, in the era of free market or globalization era which requires a specific English for specific knowledge in order to reach the target knowledge. A specific area of knowledge needs a specific language or specific terms in order to make it easy to apply the language in the workplace and may reach the expectation of learning English. Teaching materials for accounting, for example, it needs a specific terminology in its field, so, as lecturers or teachers of English in that field are suggested to teach the student a specific language for accounting. It is hoped that the students have their own materials or course-books in English for accounting.

Instructional materials or course-books should provide teachers and learners with the arrangement of professionally developed materials, allowing teachers to spend their valuable time more on facilitating learning materials (O'Neil, 1982; Hutchinson and Torres, 1994; Edger & Wharton, 1998) say that course-books are used flexibly, and they can be adapted and supplemented to meet the needs of specific classes. Brady & Kennedy (1999) state the disadvantages for the use of course-books: (1) Course-book fulfills a wide range of practical needs, particularly in a context where English is being taught in a non-English-speaking environment. (2) The course-book helps to provide a route map for both teacher and learner, making it possible for them to look ahead to what will be done in a lesson as well as to look back on what has been done. (3) Course-book provides structure and predictability, which helps participants in social interactions like lessons, a safe base, a platform for negotiation and exploration. (4) By dealing with a certain amount of routine work for teachers, the course-book frees them to attend to more important aspects of lesson planning (including materials adaptation and supplementation) and to concentrate on using their creative skills. (5) The course-book is expected to meet the student needs, specifically to the instruction, mastering, and understanding its content. The book will be designed to make learning for the students as easy as the students use it in learning. Later, it is hoped that the course book may help the students to reach the Standard Point Criteria among various of school group levels.

Chou (2010) presented some disadvantages of English course books, among others: (1) the large number of activities of “questions and answers” in the course books may cause many students find the learning process boring and uninteresting. The reading texts selections is mostly international level which do not touch the local context Tomlinson, 1998). For Indonesian students should have our own teaching materials for learning ESP for accounting.

Discussion

The target of teaching English is to have the students reach an information level of literacy which are expected to be able to access knowledge by using English (Depdiknas, 2007). To access knowledge by means of English needs special skills for special targets, let us say, Accounting Department students at university level who learn English. Based on the preliminary survey, English was taught using General English which was actually not appropriate for them. The lecturers were also teaching them using appropriate models and suitable methods, for example, in teaching Accounting students, the lecturers used to apply general grammar in the classrooms. It is different usage between the way of teaching General English (GN) and Specific English (SE) for Indonesian students, due to the needs of students in learning English are varied.

Basturkmen (2006) contends that learning from the specific variety of English is highly effective as learners acquire structures in relation to the range of meanings in which they are used in their academic, workplace, or professional environments. In teaching English as a foreign language in mostly Indonesian universities, there have usually been concerns about the level of achievement in students’ learning. After completing their degree programs, most students lack the foreign language proficiency they are expected to have (Mazdayasna and Tahririan, 2008) as quoted in Mjaid Asgari (2013).

As Hutchinson and Waters stated that ESP is an approach to language teaching in which all decisions as to content and method are based on the learner’s reason for learning. It means that for teaching English for other languages like in Indonesia we need to consider first to the learner’s reason for learning it. It is stressed in the following statement:

ESP is not a particular language product but “an approach to language teaching which is directed by specific and apparent reason for learning.” (Hutchinson & Waters, 1987, p. 19)

The local context in teaching and learning English for Specific Purposes especially for Indonesian student who learns English as Foreign Language needs a special materials in order to reach the target knowledge of study program. To teach English for accounting students need specific materials aimed at a deep understanding of its field in one side, in another side, we need to instill the knowledge of English language while teaching them. Communicative competence is also important to be reached.

More and more individuals have specific academic and professional reasons for seeking to improve their language skills. For this reason, we need ESP to hold a particular appeal. When we speak about ESP, we think about English language which is integrated into a subject matter area (Dudley-Evans, T. & St. Jhon, M.J., 1998), in accounting department needs specific materials for Indonesian student. ESP emerged in the late 1960s and developed differently according to the country (Hutchinson, T. & Waters, A, 2006).

At accounting department, especially Jambi State University, lecturer who teach English does not match the teaching materials of English with the specific or target knowledge of the field. They mostly use general English, TOEFL, GRE in accounting class which actually are not needed due to the applicability of its knowledge does not have direct correlation with the workplace. The particular needs of the students divided into two, first the applicability of accounting knowledge deals with learning English in the classroom. The applicability of its knowledge is in the workplace after graduating from university. The skill of English such as writing is needed. The second is the communicative competence of using English even though it is not fully apply in the workplace. The skill of English such as speaking is needed.

In this study I would like to arrange the content syllabus of specific purposes of English for accounting in order to meet the actual needs of the students who learn English. A course textbook for accounting especially for Indonesian student who learn ESP will be a unique book. Mitsunori Hashimoto (1992) states the unique merit of ESP is the method of international communication among people in similar work fields or those belonging to the common academic world. One can rather comfortably communicate with other members of similar fields by using ESP.

In order to reach the aims we need to change our materials which usually use in accounting classroom which mostly teach general English, TOEFL, GRE and some other unmatched materials. General English and some other materials which are the domain of English Language Teaching teacher who teach English about structure of the sentence, building up vocabularies, finding the way of having a good pronunciation, understanding text, etc.

In case of teaching materials for accounting student at university level must have their own materials to support their future career in the workplace. The following examples are the teaching materials of ESP which were used at accounting department which are not suitable with the target knowledge (English for accountants). TOEFL Preparation test written by Cliff was applied as follows:

Section 2: Structure and Written Expression

Time: 25 Minutes, 40 Questions

Part A

Directions

Questions 1-15 are incomplete sentences. Beneath each sentence you will see four words or phrases, marked (A), (B), (C), and (D). Choose the one word or phrase that that best completes the sentence. Then, on your answer sheet, find the number of the question and fill in the space that corresponds to the letter of the answer you have chosen. Fill in the space so that the letter inside the oval cannot be seen.

1. Captain Henry, ____ crept slowly through the underbrush.
 - a. Being remote from the enemy
 - b. Attempting to not encounter the enemy
 - c. Trying to avoid the enemy
 - d. No involving himself in the enemy

2. Tommy was one _____.
 - a. Of the happy child of this class
 - b. Of the happiest child in the class
 - c. Child who was the happiest of all the class
 - d. Of the happiest children in the class

I, just take two items as examples of the teaching materials which were used in the classroom on accounting which I assumed does not have direct correlation with the target knowledge of the students. Item number one tries to focus on using gerund which actually needed for language learning, but it is better aimed at accounting terminology. The same thing happens with item number two which has no correlation with accounting. So, I propose to use or apply a specific text or terms for accounting which, later, will help students in their workplace.

Using general English which focuses on structure such as using of Present Continuous Tense, Simple Past Tense, etc., will help students to understand the pattern of learning language, but it is better if the examples are included / inserted in a reading text which its content is about accounting.

As Ray Ball and Phillip Brown stated that accountants have had to deal with consolidations, leases, mergers, research and development, price level changes, and taxation charges, are to name just a view of problems of areas in accounting field. Those areas of accounting should be

taught in the classroom as the authentic materials to be discussed so that they are more comprehensible in the areas. Besides the knowledge of English as a lingua franca in global era they get, their target knowledge of accounting is also deeper. Moreover, Indonesia is now approaching to be the next developed country in 2030, communicating in English itself is not enough we need a mixture knowledge (more specific) field with English as its crank to light it on. For example, accountant needs their own knowledge and it is completed with English language in order to be able to compete in a global era.

Conclusion

This paper has argued that the student of accounting needs their own materials in learning English to support their future professions. General English cannot help them to solve the problems which actually faced in field such as consolidations, leases, mergers, research and development, price level changes, and taxation charges, are to name just a view problems areas in accounting field. From the study which held at accounting department, the writer proposes the following results: (1) For the lecturers as we have own right to manage our classes, I suggest to teach English to the righth students, so we may assure that we teach our students with a priceless materials. (2) As English teachers, we need to improve our knowledge to the study program we teach in order to make it useful knowledge for our students. When we teach a specific program, it is suggested to teach English with its program not teaching general English anymore. (3) Based on this study, I plan to arrange or create an ESP handbook for accounting students.

This paper tries to seek a solution some valuable teaching materials for accounting and avoiding any value of judgment. The main purpose has been to draw attention to the factors of not matching teaching materials which appears in our classroom and hopefully we are eager to swift it. These factors need to be taken into consideration by ESP lecturers when preparing or adapting authentic materials for teaching purposes. Choosing course-books, arranging syllabus, adapting authentic materials are some steps before teaching and learning process is held in the classroom.

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