

ENGLISH FOR SPECIFIC PURPOSES FOR ACCOUNTING STUDENTS

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Abstract

This research is aimed at improving teaching English materials for accounting program which is needed for the student of accounting at university level. The previous learning English material was using general English which was unmatched with the needs of the study program of accounting students. The research was conducted at a state university in Jambi Province with 46 students by giving the questionnaires which consists of two indicators. Target needs and learning needs questionnaires were constructed to find the needs of the students of the English teaching materials for accounting students. The findings revealed that the students of accounting program needs a specific material in learning English which has tight relationship with their study program. While English skills are need to be combined with the knowledge target of accounting, especially reading for enriching their vocabularies in accountancy. Writing is also needed to write some report and writing presentation papers.

Key words: English for Specific Purposes, target knowledge, target need, learning need.

Introduction

As a foreign language in Indonesia, English has its own complexity in teaching and learning it. English needs a specific method of teaching and learning it in order to make it more useful for the learners and not wasting time of teaching it to the students. To make it more useful, of course, the teachers of English need to consider the basic needs of the students in learning the English at their classroom. Specific English materials should be used for a specific study program of the students. In other words, every study program should have its own specification of English materials. Accounting Program is a study program which needs its own specification of material for English subject in order to match it with the students' target knowledge of accountancy.

In accordance with the target knowledge of accountancy and its relation to English, this paper revealed the basic needs of the accounting students in learning English. The students of accounting program needs English material that has relation to their study program which could encourage them in learning it. The students need learning English that could help, their basic knowledge in accountancy such knowing how to operate the conceptual framework of accounting, knowing how the procedures of basic accounting is, how to do the journal as a report, how to do ledger report, bank reconciliation statement and how the capital and revenue transactions should be done. All the basic knowledge of accountancies should be mixed with the English skills in order to meet the English performance of accounting.

To have the appropriate material for accounting program, the researcher has done a research on it and formed the result in the form of textbook for accounting program for university students. An instructional material of English for accounting program for university level seems to be matched to meet the students' needs.

Instructional materials or course-books should provide lecturers or 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.

Brief Review of Related Theories

The researcher's preliminary has done a research on the teachers who taught English at Accounting Program, the teaching materials they used was general English which contained of learning four skills of English and sentence buildings without a clear relation to the field of accounting study program. The lecturers used English teaching materials at Accounting Program started using introducing ourselves, Present Tense completed with the exercises, using Past Time completed with the exercises, then Reading Text without any relation to accounting vocabularies in it, the next material was using Past Time completed with using if clauses, and finally the teaching material closed with the using of the Present Perfect and the Past Present completed with exercises without reading text which were aimed at the specific knowledge of accountancy. Using those teaching materials for accounting department students, in my opinion was not matched with the aims of accounting study program as J. R. Dyson (2004) states that:

"Accounting is a service provided for those who need information about an organization's financial performance, its assets and its liabilities".

The basic knowledge of learning accountancy based on what J. R. Dyson stated above mostly about financial performance, assets and liabilities, and to support them it is important to relate those material when the lecturer teach English to the accounting students. English for accounting needs specific materials for the students who mainly pursued a specific knowledge of accounting such as how financial performance was learned, how the assets of company is managed, and how the liabilities of company was reviewed. Through learning English for accounting, the students of accounting may improve their knowledge in the field. English lecturers should realize that teaching language needs to consider the needs of the students. As Hugh Trappes-Lomax and Gibson Ferguson (2002) state that English language teachers need to teach their students is not the general English, but it was the English language as experienced by the specialist of accounting. So, as to reach the specific purposes of English for accounting students need a specific English material as their main topics discussion in the process of teaching and learning in the classroom.

Learning English for Specific Purposes was a developing branch of English as a Foreign Language instruction in Indonesia. It has a marginal status in Indonesian tertiary education or university level. Hence, it has no clear guidance from the institutions or from Ministry of National Education (MONE) of Indonesia. Then, lecturers or teachers of English in many branches of study programs in almost every tertiary education or university level used the English teaching materials they like with a little consideration of appropriateness of field study. Every field of study program has its own specificity of technical vocabulary, writing special forms, reading texts, and translation skills and textbooks seem to represent what the students needed to know in order to improve their skills in the workplace. This condition could not be more tolerated if our educational program wants to meet the maximum target in free ASEAN market area which will be started in 2016. The effects of globalization on English were felt particularly strongly in the field of English for Specific Purposes. Many learners took up English for Specific Purposes in order to have a working knowledge of English in their specialized field to communicate not with native speakers but with fellow professionals around the world. As Widdowson (1997:144) puts it, the goals of these learners "were more specific: to learn the language which enables them to become members of expert communities and to communicate with other members wherever they may be and whatever primary culture they come from". Almost with the same tune 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 English for Specific Purposes 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 was meant that for teaching English as foreign language like in Indonesia it was seemed that the specific textbook was very important to be created. It was 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)

It was emphasized that the need for a learning centered approach, i.e., what the researcher wanted to discover was not competence in a language, but how someone acquired the competence. So, there were always concrete purposes for learning English for accounting, such as learning about conceptual framework of accounting, basic accounting procedures, journal, ledger, bank reconciliation statement, and capital and

revenue transactions for students' academic studies. Emphasis was laid on teaching materials of accounting itself (Mitsunori Hashimoto, 1992).

Based on the above opinions, it was clear that model of English teaching materials for accounting student was very important to meet the students' needs of learning English and that can be used as a reference in the teaching English for Specific Purposes at accounting department because it led to a specific learning objective of accounting that may support the future job or work of the students.

Data Analysis and Discussion

This research has been done in one of the university in Jambi Province which the only university has accounting program in Jambi Province. There were three parties which were given questionnaire to support this research they were the active students, the lecturers who taught English, and the ex-students of accounting who had a job in a particular bank in Jambi Province.

The students were given questionnaire and depth interview to gather the information. There were 46 students given the questionnaires with the following results. English in the curriculum of Accounting Program is as MKDU (Mata Kuliah Dasar Umum) which is offered for three (3) credit points only. But it is a compulsory subject which was meant that the students do not have any choice to avoid this subject. Then the students have to take this subject in order to fulfill the curriculum task. English is considered as an international language that every student should get this knowledge. The position of English in curriculum is very important, but when the students were asked to give their reason on the question whether English should appear in curriculum, some students answered that it was better not appear in the curriculum. The following diagram said the proof:

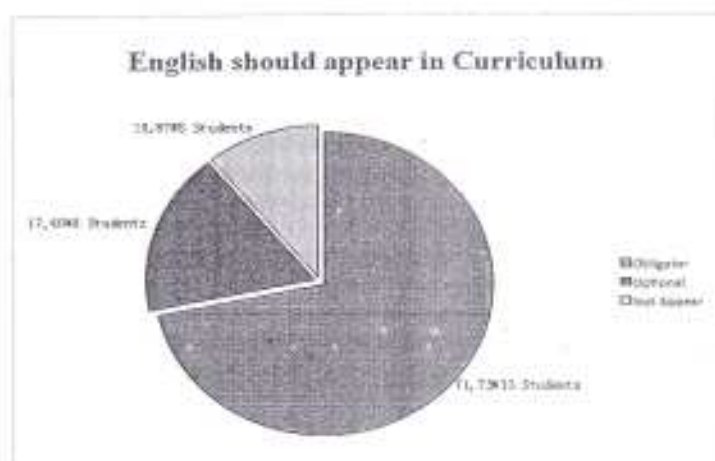


Figure 1: English should appear in the curriculum

There were 5 students or 10.87% who wanted English should not appear in the curriculum. To follow up this result, the researcher randomly interviewed some students to know the reason "Why do you think that English subject should not appear in the curriculum?" Those students answered with this answer: English which was taught into the classroom was interesting enough, as it has no relation with our study program, accounting. (The researcher translated it into English as the students can not answer in English).

Eight (8) or 17.40% students answered that English should appear only as an optional subject, as it has no tight relation with accounting program. The reason that the students gave was that English can be learnt after graduating from faculty and it would be more closed to the need of accountancy. It was meant that English subject they learnt in the classroom was far from their needs as accounting students. The sum of 33 or 71.73% students answered that English should appear as an obligatory subject as they realized that English is very important for their future job.

The results why did some students want English should not appear in the curriculum was supported by the results of questionnaire gave by the lecturers that realized that the taught General English to accounting program as they believed that ESP for accounting would be very difficult for them. The following figure was the proof

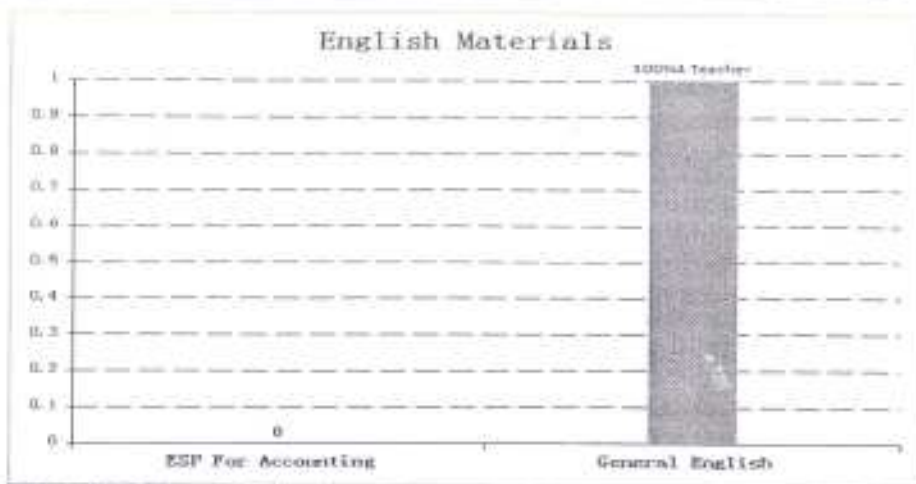


Figure 2: English Materials used in the classroom

There were 4 (four) lecturers teaching English at accounting program at the university in Jambi Province and all of the lecturers said that they used general English when they are teaching. They thought that teaching English for specific purposes at accounting program was not effective yet because their English knowledge was not good. But they really agreed if a specific textbook of teaching English materials for accounting program would be available.

Furthermore, the same answer came from the ex-students when were asked about the previous material used in the classroom when they learn English at accounting program. General English became dominantly used in the classroom which according to them was not suitable for accounting program. There were 6 (six) ex-students given questionnaire and depth interview dealing with this item. The question was "When you were at university, did the lecturer teach you using English for specific purposes or General English for accounting program?", and the answers as stated at the following figure:

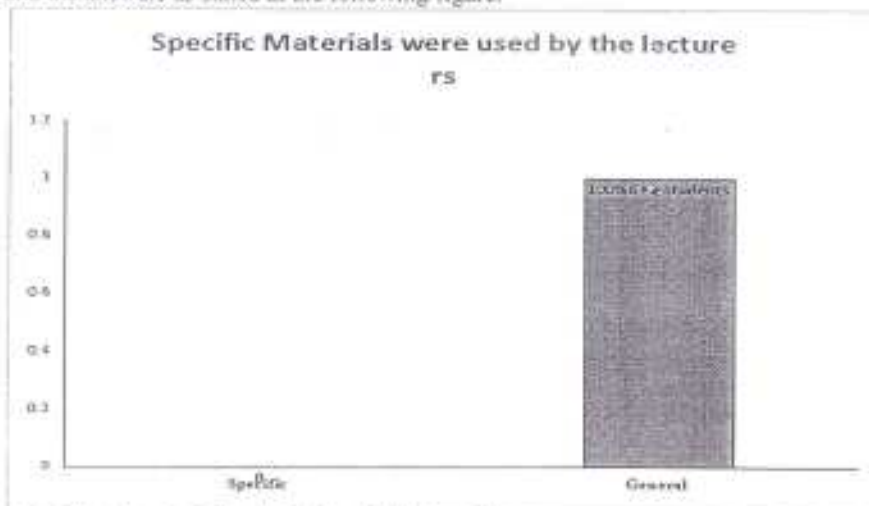


Figure 3: The Previous Teaching English Materials

The above results was supported by the fact that all the ex-students agreed if the specific English teaching would be available in order to support the next generation of the accounting students with the English skills. The question was "Specific materials for learning English for Specific Purposes at accounting program should be?" They chose the answer by checking the alternative as shown in the following figure:

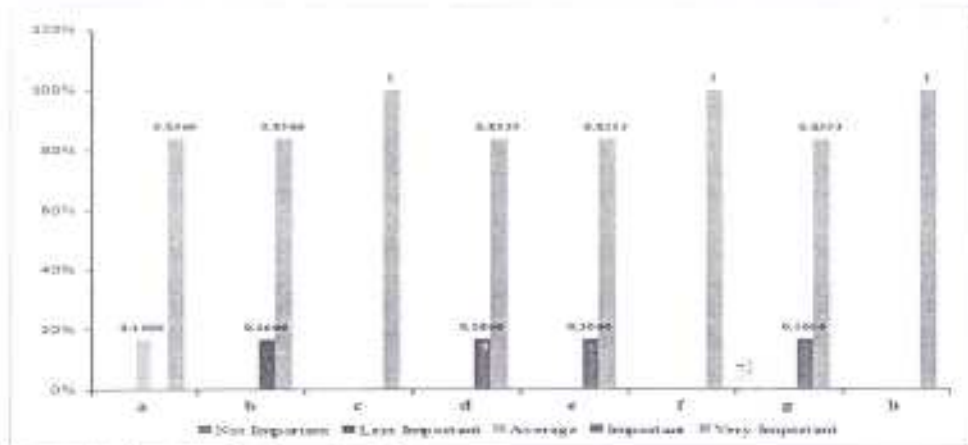


Figure 4: Specific Materials for Accounting Program
Notes:

- Introduction to Accounting
- Conceptual framework of Accounting
- Basic Accounting Procedure
- Journal
- Ledger
- Bank Reconciliation Statement
- Capital and Revenue Transaction
- English skills combine with Accounting knowledge

Table 1: Specific Materials for Teaching English at Accounting Program

The question was also given to the active students in order to get the information about the specific materials which should be included in the textbook.

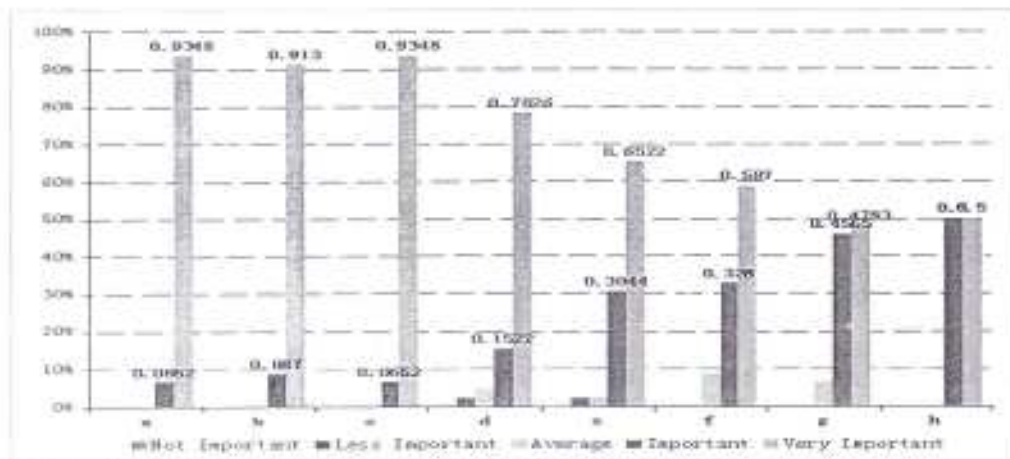


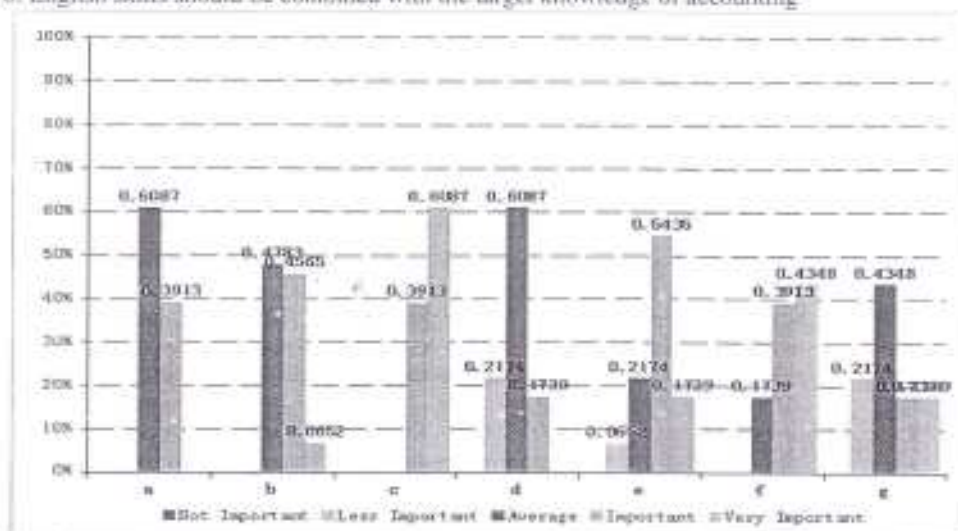
Figure 5: The Students' needs of specific materials in English for accounting

It was clear that both sides need to have specific materials for English materials at accounting program to improve the students' motivation in teaching and learning process in the classroom. English skills should be combined with the specific materials in order to match accounting knowledge and English knowledge. The following figure is shown the proof.

To complete the students' desires on learning English at Accounting Department, they were proved by giving the answers of the question, "Learning English should combine between the target knowledge and the English skills". Twenty-eight students or 60.87% was saying that Reading was very important to be

included in teaching English material and it should be completed with Vocabulary with 20 students or 43.48% who were saying that it was very important. The following figure is shown that proof,

Figure 6: English skills should be combined with the target knowledge of accounting



A for Listening

B for Speaking

C for Reading

D for Writing

E for Translation

F for Vocabulary

G for Pronunciation

To conclude the above results, it was clear that a new teaching material for accounting students became a crucial textbook to be written in order to match between the students target needs and the students' learning needs at Accounting Department. Both sides of knowledge are at the same level of importance to be applied in the classroom, accounting knowledge was the students' target knowledge which was needed to be learnt along with the skills of English at the same time.

Conclusion and Suggestion

This paper has argued that the student of accounting needs their own materials in learning English to support their future professions. Their future profession would be as accountants who need their specific knowledge in accounting and at the same time the needs of learning English perceived would be very important as well to face the free trade area. Whereas in learning English through General English could not help the students much to solve the problems which actually faced in field.

As the participants of this research were the active students of Accounting Department, the ex-students of accounting, and the lecturers of English who taught English at Accounting Department, so the suggestion was aimed at least to the three parties:

For the active students of Accounting Department, this results could be taken as the main textbook for learning English at accounting program as the contains of the book is matched with the target needs of accountancy. Learning English would not be bored any more as the topics were shaped well.

For the lecturers of English who teach English for accounting, this research result can be taken as an alternative textbook to the classroom in order to maximize the learning target of the students.

For the institution, it is very important to understand that every study program has its own specification which needs to have a specific English teaching material in order to improve the students' motivation in learning it. To improve the students' motivation in learning English, the institution needs to consider about the credit of English subject at least 4 or 6 credits which divided into two semesters.

The results of this research was a textbook entitled English for Accounting for University Students which its main purpose is to promote the students' knowledge of English through learning accountancy. It is hoped that both knowledge will improve at the same time. These factors need to be taken into consideration by USP 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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