
THE RELATIONSHIP BETWEEN ETHNICITY DIFFERENCES AND LANGUAGE LEARNERS' WILLINGNESS TO COMMUNICATE IN CLASSROOM DISCUSSION

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Abstract

Willingnesstocommunicate(WTC) is defined as the intention to communicate given a choice, continues to establish itself as a determining construct in bringing about success or failure in learning a foreign language (Dörnyei,2005,Peng&Woodrow,2010). One of the factors affected it was cultural diversities from varies ethnics. Hence, learners' ethnicity in willingness to communicate is a necessity that has to be considered in language education in multilingual context. In this study, the researchers investigated whether there is any statistically significant relationship between learners' ethnicity and willingness to communicate in classroom discussion of graduate students of Universitas Negeri Padang that focused on minority and majority group. To collect the data, the questionnaire of willingness to communicate was distributed to the participants that consist of 38 graduate students of English Department of Universitas Negeri Padang. The quantitative data gathered through these instruments were analyzed to determine the degree of correlation between these two variables. Besides, individual semi-structured interviews with some of the participants were used to obtain supportive data. The results of correlational analyses revealed that there was a strong relationship between learners' Willingness to Communicate and their ethnicity differences. So it can be concluded that a significant relationship between learner ethnicity and willingness to communicate can be seen in classroom discussion that the majority ethnic dominate and have willingness to express their ideas rather than minority group that come from minority ethnic in classroom discussion.

Keywords: *English Mastery, ASEAN Economy Community, English for Accounting, Content Based Learning*

1. INTRODUCTION

The implementation of ASEAN Economic Community (AEC) on 1st January 2016 opened abundant opportunities for Indonesian economic to lead the trading flow of ASEAN. Particularly for labor force, at least seven professional fields namely engineering, nursing, architectural, surveying qualification, medical services, dental services, and accounting, are highly needed (Nguyen Dinh Luan, 2015). This would be benefited for Indonesian workers to take full advantage to compete in regional level with certain requirements and qualifications. The mastery of standardized competence in any field of occupation is the first key for Indonesian workers to take part in AEC. Sufficient English competence becomes the other absolute requirement for applicants to be employed since the economic activities in ASEAN level will be officially in English both in written and spoken (Arring, 2015; Muttaqin, 2015). Thus, the concern on preparing graduates with excellent English qualifications and standardized competences becomes the top priority in higher education level.

However, English proficiency for accountant to compete in AEC has not been accomplished successfully. English language barrier has been claimed as the second most obstacles following the rare number of professional accountants in Indonesia (Baridwan, 1996; Miswaty, 2015), Indonesian Public accountants have relatively low English proficiency comparing to others from Singapore, Malaysia and Thailand. It becomes the problem when dealing with reports written in English. If this condition is not solved immediately, there will be great number of accountants from other countries taking advantages in AEC competition instead of Indonesia. The same condition happens to AD students of UNIB, English mastery of AD graduates is still inadequate. The fact indicates the nonexistent material designing specifically for accounting students. Thus, the additional course and materials of English for Accounting are ideally needed to solve this problem.

2. REVIEW OF RELATED THEORIES

The emerging of additional course and materials must be concerned on integrating language and content mastery objectives to produce the graduates who successfully master the language as well as understand the content (Stoller, 2004). Stressing students' familiarity on the content materials in accounting is very important. Interesting and relevant materials could motivate students to learn language (Nunan, 2003). Thus, content based learning (CBL) could bring successful result for accounting students to acquire English mastery for sufficient English usage specifically in accounting field consisting of standard operational terms, operational commands, and typical language expressions used in both conversations and reading materials.

CBL opens possibility to increase students' mastery in English In its implementation, it can be used as the framework for a unit of work, as the guiding principle for an entire course, as a course that prepares students for mainstreaming, as the rationale for the use of English as a medium for teaching. The developed materials based on CBL would concern on indentifying suitable topics or themes that will provide valuable learning for their learners, containing the language learning demands on the area of content, and providing suitable strategies for the integration of content and language (AMEP, 2004).

The previous studies related to developing materials for accounting based on CBL have been done by some researchers showed a lot of interesting result. Those researches also bring new insight related to strengthening the effectiveness but minimizing the meaningless of language teaching. English content-based approaches to teaching accounting, the developed materials are successfully efficient to improve seven points. Those achievements include (1) students realizing the importance of acquiring technical vocabulary in English; (2) applying theory during the class as a language strategy; (3) using different bibliographic sources such as journals, books and websites; (4) writing papers which demonstrate student's comprehension; (5) communicating theory utilizing visual tools such as graphs, tables, beamer presentations; (6) progressively reapplying the same financial procedures to more sophisticated settings with increasingly more text; (7) consolidating a strong relationship of cooperation between the lecturer and the Foreign Language Department (Alemay, 2008).

The same result also showed by Nguyen Thi Chau Ngan (2011) however this research specifically focuses on vocabulary mastery on specialist in accounting. The main consideration is that students are expected to read texts on specific subject with simplified language and authentic contents. The result showed 84% of students from treatment group got good results on the specialist terminologies. This result was drawn from the learning situation where students had a chance to learn words from contexts and they used them right after the class finished.

From the urgency of increasing English proficiency for accounting graduates in AEC and the lack of supporting materials to help the situation, this research proposes to develop the additional materials for accounting students that would be based on CBL in form of English for Accounting. The developed materials are ultimately expected to solve the problem of nonexistence materials on ESP for accounting department and continuously used increase students' English proficiency.

The expected outcome from this research is emerging the material of English for Accounting that supports students' English mastery. These developed materials could hopefully be used by students to improve their proficiency in English and could optimally solve the problem of nonexistent materials of English for Accounting that could increase students' qualification to compete in ASEAN Economic Community. This research is later expected to give contribution related to materials development in high education level for further researches.

3. RESEARCH METHOD

The method used in this research is Research and Development (R&D) model. This is a systematic study of designing, developing and evaluating which all lead to empirical step of producing product and instrument whether it is related to learning or not. According to Emzir (2010), R&D is the systematic steps to evaluate, improve, and increase the effectiveness, quality or standard of certain product. In educational context, this is related to optimizing the teaching and learning model or learning materials used at school. This research is a cycle initiated by need analysis and problem

needed to be solved through implementation of certain product. This also means that the purpose of R&D is to gain specific product and to test the effectiveness or merely to optimize the existing model.

Developing English for Accounting based on CBL to face AEC was started by writing thesis proposal describing briefly the research planning and conducting survey to ask lecturers and accounting department staff to gain information related to academic policy on the implementation of AEC. The next steps were Research and information collection and planning which were done by need analysis. These stages required researcher to distribute questionnaire.

The data were about learners' characteristics, learning style, typical spoken activities occurred in university level, the needs of learning materials from both students and teacher point of view. The data were collected and classified in order to formalize the findings for developed model.

The third step was Develop Preliminary Form of Product and Preliminary Field Testing. The first draft was based on the findings from need analysis. Then it was reviewed by expert to test the content validity and quality control. The first draft was revised and directly tested to students in class.

The next step was investigating students' perception on the developed product by distributing questionnaire to students to let them evaluate the usefulness, strengths and weaknesses of the product. The last step was final report in result seminar to check the quality of the research and the result.

Participants and location

The population was 65 students of Accounting Department. In need analysis, respondents were 30 students consisted of 12 females and 18 males. The respondents were varied from semester 2, 4 and 6. In try out session, the participants were students of 2nd semester of Accounting Department with total of 35 students consisted of 23 females and 12 males. The whole process of the research was done in University of Bengkulu.

Instrument

The main instrument in this research was questionnaire. The first questionnaire was given to identify students' need toward English for Accounting and the second was to identify students' perception towards the developed product. The questionnaires constructed were in the forms of closed-question and open-questions. In closed-question questionnaire, respondents were given the 5 options and can only choose one fix answer. While in the open-questions, respondents could pick more than one alternatives provided and write their answer on the space given.

✓ **Need Analysis Questionnaire**

This questionnaire was given to respondents of 30 students from semester 2, 4 and 6 of Accounting Department, University of Bengkulu. This consisted of 10 questions included students' English proficiency self evaluation. It covered questions related to: students' readiness to face job competition in AEC; students' perspective on the importance of English mastery in AEC; how often students encounter the use of English in accounting textbook; how willing students to improve their English mastery in additional course; students' understanding on AEC; students' responses and strategies to prepare themselves in AEC; English usage in accounting materials; English competence needed in AEC; English materials needed related to accounting to face AEC; and students' expectation on developed product or course.

✓ **English Proficiency Self - Evaluation**

The second part of the need analysis questionnaire was about students' self-evaluation towards their English proficiency. Here, the question consisted of 10 questions namely: understanding on written English; understanding on spoken English; capability in English discussion; capacity in making financial statement in English; capability in explaining income statement orally in English; (6) fluency in English; Accuracy; appropriateness; turn-taking; and responding and initiating. Every respondent could measure their capability of each item by tick the scale ranges respectively from excellent (5 points), good (4 points), average (3 points), low (2 points), and very low (1 point).

4. FINDING

A. Need Analysis

The respondents consisted of 30 students of Accounting Department from semester 2, 4 and 6. Students' readiness to face job competition in AEC was shown by the following chart.

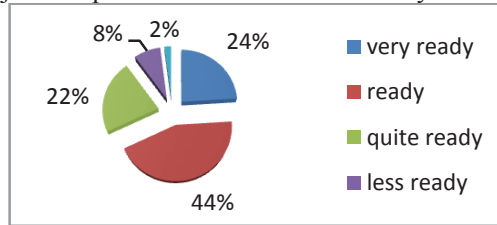


Figure 1. Students' Readiness to Compete in ASEAN Economic Community

This chart above indicated that 24% of respondents claimed their very readiness and 44% respondent was ready to compete in job vacancies within AEC. This argument was supported by their understanding regarding the demand of AEC which was not only about goods flow but also labor force. However there were 10% respondents that were still less ready and not ready to compete in AEC, this was due to many factors such as less preparation and skill mastery in both accounting field and English as the international language in AEC. For those who were ready to compete in AEC even have had some preparatory strategy to prepare themselves to enter AEC such as: upgrading their skills through soft skill training and English course, strengthen accounting mastery, assessing AEC job opportunities, leadership, team-working and organization training, and character building. Students' perspective on the importance of English mastery in AEC was shown by the following chart.

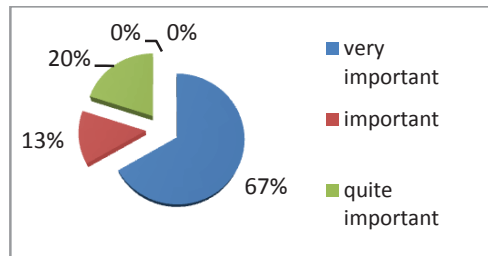


Figure 2. The Importance of English to Compete in ASEAN Economic Community

The chart above indicated that there was no single respondent objected the importance of English proficiency in AEC with 67% of respondents strongly agreed that English proficiency is very important, followed by 14% and 20% of respondent claimed that it is important and quite important. The questionnaire also asked respondents the reasons claiming English proficiency as an importance. Those reasons were varied and different from one respondent to the others, but most of them claimed that English is important since it is the international language among ASEAN countries. Some pointed out the key to success in AEC is through communication which is absolutely in English. Others with deeper understanding argued that English proficiency could be the plus point to compete with other job applicants from other ASEAN countries. The others showed the significant role of English in international accounting report.

How often students encounter the use of English in accounting textbook was shown by the following chart.

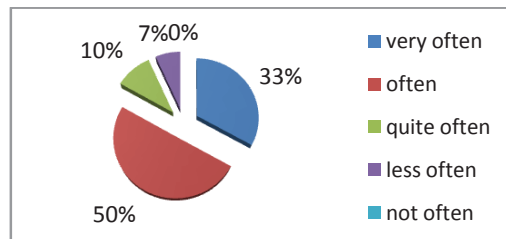


Figure 3. How often students encounter the use of English in accounting textbook

From the chart, 83% of respondent indicated the frequent use of English in accounting materials such as in accounting operational terms, language instruction in accounting cases/quizzes, and theoretical accounting module. However, there was still 17% of respondent claimed the low frequent of English use in accounting, and those respondents majority came from upper semester. This contradictive claim could be assumed as latest module and curriculum used different portion of English.

How willing students to improve their English mastery in additional course was shown by the following chart.

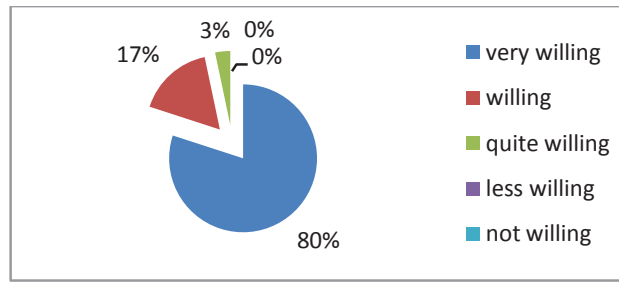


Figure 7. How Willing Students to Improve Their English Mastery in Additional Course

The chart above pointed out 80% respondent was strongly willing to join the additional course where the developed product would be used and tried out. This result was the starting point to conduct the course which determines students' commitment in the research.

Respondents were given four examples of English use in accounting, and they can free to tick more than one answer. The result of *English usage in accounting materials*. was as follow.:

Table 1. English Use in Accounting Textbooks

Alternatives	Frequency	%
Accounting operational terms	30	100
Language instruction in accounting cases/quizzes	28	93
Theoretical explanation	21	70
N = 30		

Based the table above, all respondents ever encountered the use of English in accounting operational terms, followed by 93% of respondents who found accounting cases/ quizzes were written in English. For theoretical explanation in accounting textbook, only 70% respondent claimed that it was in English. The last is about the operational language in lecturers, and it indicated that 20% respondent encountered the use of English in lectures. The result indicated that the English usage in accounting textbook was mostly found in written texts and the need to assist students in reading becomes significant.

The next question was English competence needed in AEC. Respondents interpreted the question as the expected language skills to be mastered. There was no alternative given, the respondents were given space to write their ideas and expectations in the questionnaire sheet. The answers were various but they could be classified as follow:

Table 2. English Competences Needed in AEC

Skills	Frequency	%
Speaking/ communication skill	17	56
Reading skill	14	46
Vocabulary mastery in accounting terms	25	83
N = 30		

Half of respondents (17 respondents) expected to possess speaking competence and 25 respondents showed great need on advanced understanding towards accounting terms in English (vocabulary mastery). However there were majority of respondents could not specifically identify the language competence which is substantial in their future carrier in accounting field. From the respondents' answers, the main skills needed by students were reading skill, speaking skill, and vocabulary mastery.

Respondents were also given freedom to write their answers which later would be used to develop the expected product. The result related to English materials needed related to accounting to face AEC materials could be classified as follow:

Table 3. English Materials Needed in Accounting

English Materials	Frequency	%
Accounting terms	23	76
Reading texts with accounting topic	20	66
N = 30		

The table above indicated 76% respondents suggested the additional materials that could provide more accounting terms. This was also followed by students need on reading texts in English with accounting topic claimed by 66% respondent. Besides, there were also 33% respondents expect the practices of pronunciation and grammar in various activities. Students' involvement concerned on the English materials was become the main consideration in the developed product. However, there were respondents who could not straightly decide what they really want to learn in developed materials.

B. The Developed Materials of English for Accounting

According to the questionnaire distributed to students of Accounting Department University of Bengkulu, the materials developed was concerned on Vocabulary building and Speaking Activities. These findings led the designing the first draft which consisted of 3 units. The main focuses of the materials were to provide: (1) vocabulary exercises in the field of accounting and (2) reading texts with accounting topic, and (3) speaking activities to promote English fluency.

Each unit drilled students to deal with reading text in accounting topics. It is really clear that students have dealt with encountering vocabulary in accounting terms. However the difficulties in understanding those words into meaningful uses are still happening along the class. Thus, to ease the problem, the develop materials guided students to be more careful and aware to the meaning of terms contextually.

The developed materials, English for Accounting consisted of 3 units for 3 meeting with 40 minutes for each session. To prepare the students toward the whole materials, there was pre activity to draw students' background knowledge. The activities mostly review the topic of each unit in each meeting. Students would be asked about their knowledge on certain terms related to the coming activities.

Each chapter was designed to explore students reading comprehensions in reading accounting text and embedded vocabulary mastery contained in the text. The reading text then was followed by a number of tasks and exercises to guide students deeper into their understanding. In the end of every text, there was exercise composed to conclude the main idea of the reading text. The next exercise assessed students' understanding toward the text. Another task was also added in correspond to check students' insight and vocabulary. The vocabulary was mostly found in the previous reading activity. This was expected to strengthen students' understanding towards the reading text. Or in another unit the vocabulary was designed with more challenging to sustain students' understanding.

The vocabulary exercise above demanded students to not only understand the meaning of the vocabulary but also let them classified each of them into the correct group. Here, the activity measured on both language and content mastery. For further activities, the reading and vocabulary sections were closed by checking students' understanding.

The second section of each unit provided students to develop their speaking competence and communication skill in economics and business matters. All three speaking activities were presented into a problem solving case. It was started by a short explanation of a specific problem in a company that needs immediate respond. Students sat in group and practice their capacity in teamwork sense and built their leadership. The assessment was in form of oral presentation or group discussion. It was targeted to let students to make decisions and to decide the best and reasonable choice of any steps taken. Students also should explain or argue with other groups to defend their choice. Students should pay attention to task managerial among group member in presenting session.

5. DISCUSSION

The investigation of language skill and knowledge indicated the language skills needed by students in Accounting Department of UNIB were reading and speaking skills while for knowledge was vocabulary building. These results are not the same with the theory of English for accounting, which have tended to focus on written communication (Forey and Nunan 2002; Ho 2006). This was due to the current study was based on students' expectation where the students were not the professional employees yet. Thus, students only considered their needs on language skills that could help them to study accounting in daily lectures on classroom.

The second result was the teaching materials that were needed by students in Accounting Department of UNIB to face AEC. The teaching materials were focused on vocabulary mastery in reading comprehension and speaking skill improvement. These were based on need analysis and also the goal of English for accounting as part of ESP to help language learners meeting the demands and expectations of the target environment, to close the gap between the students' present state of skills and knowledge and the level required by members of the target environment (Basturkmen, 2010). Thus, the developed teaching materials specifically accommodated students' needs.

6. CONCLUSION

After conducting the research and obtaining the results, the following conclusions are offered. Students realized that English would be the most important to compete in job vacancy in AEC. English usage was very often found in accounting textbooks mostly in accounting operational terms, language instruction in accounting cases/quizzes, and theoretical accounting textbook. The expectations and target of the developed English materials were vocabulary mastery in reading comprehension and speaking skill improvement.

The developed materials were based on need analysis done to the students of Accounting Department of University of Bengkulu. The developed materials have its strength to provide students' need to enhance mastery on English vocabulary in accounting field and activities to promote students' speaking competence. It also accommodated students' need to be more motivated because of their background knowledge in accounting field. Lastly, the developed materials of English for Accounting facilitated the student-centered learning, which help student to experience and explore their language exposure better.

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