

Developing Learning Material Model for English for Specific Purpose (ESP) in Accounting Department of Riau University

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Abstract

The confusion of lecturers in teaching English with specific and suitable material for students who choose majors other than the English department is the main problem mostly encountered found by the writers is the basic reason for conducting this research. The main purpose of having this article is to fill the absence of material provided for students in Accounting Department in Riau University. Through descriptive methods, qualitative approaches and instruments used in the form of a close-ended questionnaire in which the form of questions refer to the need analysis proposed by Hutchinson & Water (necessities, wants, and lacks) of the students, initialized and complemented with their latest English language level and an adaptation questionnaire from Adnan was researched as well. The data was obtained from a number of students majoring in Accounting for academic year of 2020/2021 class E at the Faculty of Economics, Riau University which were converted to frequency and rounded to a percentage. Dominated by students who have basic English skills, the students have various necessities, wants, and lacks in learning English. Eventually based on the finding, a proposed material model was framed.

Keywords: Material Model, ESP, Accounting

Introduction

Mastery of foreign languages, especially English, is no longer a requirement, but at the same time has become a necessity. English as an international language which is used in various situations, for example in entertainment, social media, business, particular community, and education, has become the main reason why this language is studied or learned. English for Specific Purpose or ESP is a branch of English education which is applied as a vocational education which is rooted in the development of general English courses at the higher education level, one of which is at the University of Riau at the Faculty of Economics, which one of its major is accounting as one of the study programs where the writer teaches English courses. The general description of ESP, based on its essence, cannot be separated from the history of English as an international language which according to Hutchinson (1991), is the scale of activity in terms of science, technical and economics increased after the end of the second world war that has triggered the urgency of English language mastery for fluency in communication showing the shifts of the paradigm of the importance of learning English for certain purposes.

English for Specific Purpose (ESP) should be seen as an approach not as a product (Hutchinson & Waters, 2001). Why is that? It is because ESP is generally known as a language-focused approach for specific learners intended to provide them with certain knowledge and professionalism in a special field. The origin of the emergence of ESP only started in the late of 1960s where at first the need for

ESP was based on a special idea that put English as an important factor to use, especially in science and technology (Far, 2008). Then, there is a transfer of the fundamental need in the use of English which aims to determine the situation or place where language learners will use English and practice their profession so that teaching English is not knowledge that is solely for the sake of communication but knowledge that teaches the use of syntactic rules as well as lexical (Mackay & A. J, 1978 in Daulay, 2019). There are three types of English for Specific Purpose (ESP) according to Carter (1983), namely 1) English which is only limited as a language, 2) English for academic and work purposes and 3) English with certain topics. Then according to Hutchinson & Waters (1987) divides ESP into three branches namely 1) English for Science and Technology (EST), 2) English for Business and Economics (EBE), and 3) English for Social Studies (ESS). These fields are further divided into two branches in each field, namely English for Academic Purposes (EAP) and English for Occupation Purposes (EOP). An example of an EAP for an EST branch is for instance English for Medical Studies and an example of an EOP for EST such as English for Technician. And for the third type of ESP, namely English for certain topics, is a type of ESP that is related to the anticipation of future English needs, for example scientists who need English for studies or seminars or conferences abroad (Carter, 1983). Eventually, as an approach to learning English, ESP is characterized differently from teaching and learning English in general or General English. The characteristics of ESP are also significantly different from teaching and learning English as a foreign language or what is known as English as Foreign Language (EFL), or English as a second language or English as Second Language (ESL). Therefore, these characteristics are proposed by several experts in various and varied forms in learning English. The fundamental characteristic of ESP is the existence of a variable that shows the other essence of ESP when compared to General English or ESL or EFL as suggested by Tony & Jo (1998) where the variable is the use of learning situations and specific teaching methods, more adjustments to the adult language learners, and design for intermediate and tertiary students, but also possible for beginners. Therefore, from the description of the ESP characteristics above, it can be concluded that with the optional characteristics, the ESP characteristics can still be more adapted and developed in accordance with the ESP context itself in learning.

The author has been teaching English in the Accounting Department at the university for approximately 5 years. Realizing that there is no specific teaching material intended for students who choose majors other than the English department, especially in the department where the author teaches, the author sees through the writing of this article there is an opportunity to develop a model of teaching materials for students majoring in accounting in the university. Accounting student needs specific material for them, including for their English skill (Hasriadi et al, 2019), especially if there are several weaknesses in the present text book being used (Sukarni, 2019; Haryanti, 2019). Material development is one of the important components that has a significant role in language learning and teaching, including English. It is not only a scientific but also a practical domain (Nikoopor & Farsani, 2011). Studies have been conducted concerning the importance of developing materials for ESP, for instance a study conducted by Mafruudloh (2019) that asserts the fulfilling ESP students' need by designing a proper material taken from authentic sources for medical students, as the key characteristics in developing ESP material (Basturkmen, 2010). Then, in designing a course material, teacher or lecturer has to apply certain approach as well based on the context of teaching ESP (Nugroho, 2020).

In this article, the research only focused in developing a proposed material model for students of Accounting Department at Riau University by having the initial step began with analyzing students' needs for the English course they are taking, so that the results of their needs analysis becomes the basis for the material model framework and its subsequent development. As a principle of curriculum development for ESP, analysis of the needs of English learners in ESP is vital because it is a major asset to identify needs or things that are needed for learners and determine areas that still need to be strengthened by accommodating their lack of language skills to meet the needs of the global world where they will use English to carry out these practices for their profession (Mc Donough, 1984; Dudley-Evans, 1991 in Agustina, 2014; Ling-Lee, 2016 ; Alsamadani, 2017).

Methods

Through descriptive methods, qualitative approaches and instruments used in the form of a close-ended questionnaire in which the form of questions refer to the need analysis proposed by Hutchinson & Water, 1987 (Nation & Macalister, 2010) which leads to the necessities, wants, and lacks which are initialized and complemented with their latest English language level and an adaptation questionnaire from Adnan (2012) as well. A number of students majoring in Accounting for academic year of 2020/2021 class E at the Faculty of Economics, Riau University, were 40 students used as respondents, where data was obtained as results from several options contained in the questionnaire. Sequentially, the data then were converted to frequency and rounded to a percentage.

Result and Discussion

Going through data collection, 18 respondents returned the questionnaire (out of 40 respondents). Then the results of the questionnaire were processed using excel until the percentage was obtained for each category. After the data is obtained, the authors find out how the English language skills of accounting students in order to determine their strengths and weaknesses as well as their learning experience in using the language. This step is a very first step taken in order to find out the condition of their language skills also known as a present-situation analysis (Tony & Jo, 1998), is contained in 'Part A' of the questionnaire (see attachment). The general English level of accounting students can be seen from the table below:

Table 1. The general English level of accounting students

Level	Total	Percentage
Basic	10	56%
Intermediate	7	39%
Advance	1	6%

As can be seen in the table above that out of the total respondents responded, namely 18 students, 10 (56%) considered themselves as beginners, 7 students (39%) have intermediate abilities, and only 1 student (6%) considered themselves to be at level of proficient. Although the data obtained is to determine the condition of the student's language at this time, however, the questions have not been able to describe the actual condition of the students' language competence. Therefore, a more valid instrument is required. Then in "Part B" is a part of the questionnaire which questions four basic things that will be used as a reference in developing a material model later as can be seen in the table below.

Table 2. Percentage of Accounting Students' Optional Categories in Learning English

Rank	Category	Option	Percentage
1	Aspects of English language need to be learned in English Subject	Always	72%
2	The necessity of taking English Subject	Often	61%
3	Required reading materials for Learning English	Often	44%
4	General Students' English abilities (per skill)	Often	42%

Based on the table above, it can be seen that the reasons for students learning English are dominated by the choice of "always" as much as 72% of each element contained in this category, namely, the ability in English to be able to read effectively, to be fluent in pronunciation, to increase vocabulary, to make sentences correctly, to make good paragraphs, to summarize the contents of the journal, to translate, to listen to or understand the material, to speak fluently with correct grammar (details can be seen in the attachment). Then the percentage of 61% in the "often" option shows several aspects of student goals in taking English courses, such as for the purposes of education, work, going abroad, good communication, personal development, reading English literature and learning TOEFL. Followed by some materials that must be read in English by 44% students who are dominated

by the choice of “often”, the students have some choices, such as reading materials or sources from books, journal articles, magazines, lecture of materials in English. And at the lowest level or rank, it is also dominated by the choice of “often” in an effort to increase the ability of students in the four language skills by 42%, for example in listening to things related to English to improve their listening skills, practicing related to speaking methods to improve their speaking skills, reading texts or reading materials and things related to improve their reading skills and writing sentences or texts or things in English to improve their skills write them.

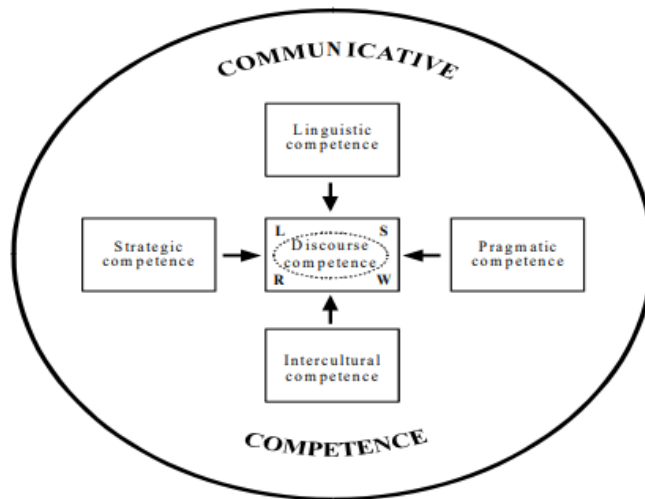
From the data obtained, it can be observed that the English language skills of accounting students are dominated by students who have basic English skills. Based on the existing syllabus of English (for Accounting) courses at the Faculty of Economics, University of Riau, the focus is on mastery of vocabulary and grammar, reading, writing and speaking skills at the intermediate level. Mastery of vocabulary and grammar, as well as reading, speaking and writing skills exercises related to classroom activities which can then be continued with exercises taken offline and online. Students are invited to participate actively by providing input in the form of sentences, paragraphs, and essays so that the material can be better understood by them. All materials are designed to enable English language knowledge and skills in an accounting context. Reading text will enable basic reading skills such as understanding the text through main ideas and context. Vocabulary skills will be improved through a series of vocabulary exercises and a glossary from the readings so that the exercises can be more contextual. Furthermore, language skills will be learned through understanding and identifying types of grammar patterns and various language expressions to introduce oneself, ask questions, express opinions, suggestions, praise and so on, while writing and speaking skills will put more emphasis on applying more grammar and vocabulary mastered. All language activities in the classroom related to writing and speaking skills using terms (vocabulary) that are often used in the world of accounting. In other words, the English for Accounting course aims to facilitate the improvement of students' knowledge and English skills, especially new students or first year students, with integrated English language skills in the accounting context.

According to Tomlinson (2005) basically material development is based on the development of any materials that can be used to assist the implementation of learning. According to one expert, he explains some of the principles a language teacher or teacher must have in innovating and developing learning materials (Bell & Gower, 1998 in Tomlinson, 2013):

- Flexibility which means it is not rigid as long as it is not too far from the base. The point is in the development of materials, the element of flexibility must be fulfilled.
- From text to language which means from text to language, the meaning is where a teacher in taking a text must contain language elements in it.
- Engaging content which means that it involves content, which means that the content of the learning material being developed must be clear.
- Natural language which means natural language, the language used must be as natural as possible, not made up according to the context of learning and teaching.
- Analytic approaches which means that in the development of materials for developing teaching materials, it must contain an analytical element or not be descriptive in nature.
- Emphasis on review which means that in the development of learning materials, it must go through a review process.
- Personalized practice or individual practice, which means that in practicing the learning material developed, it must involve practices that are human.
- Integrated skills which means that the development of learning materials must cover all integrated language skills.
- Balance of approaches which means that in the development of learning materials there is an element of balance in choosing the approach to be carried out in the development process to be carried out.
- Learner development which means that the development of learning materials developed must be able to reflect the development of learners later when the material or learning material given.
- Professional respect or appreciation, which means that the development of learning materials must respect the professionalism of each, both the teacher as a teacher who must provide good and quality learning and teaching for the learners.

In developing a material model or teaching materials, integration with the learning approach is needed (Saputri et al, 2020). The learning approach that is quite popular in language learning is the

communicative approach (Sudijono, 2015) where this approach comes from language teaching which is based on a theory that says language is communication (Tarigan, 1984). The real meaning and philosophical purpose of communicative language competence in language learning is that language learners have the core of communicative competence itself, namely discourse competence where discourse competence is called the core because when language is used in the communication process, the learner or language user is involved in a discourse, not just exchanging words, because sometimes the communication process does not run smoothly and runs effectively just because the learner or language user does not understand what other language speakers are talking about because of a lack of understanding of the discourse or the context that underlies the conversation. In order to understand better, the integration of language skills in a communicative learning approach can be explained again in the following picture:



(Juan & Flor, 2006)

In the picture above, it will help to understand what the true philosophical meaning and purpose of communication competence is through the following explanation. In linguistic competence is another term for linguistic competence, where a language learner who has linguistic competence generally has good mastery of vocabulary, pronunciation, meaning, and good grammar. A language teacher who is able to teach language learners to master these aspects, basically has fulfilled one-fifth of the total mandate in providing language teaching to learners. Then in strategic competence which is more shown through the ability to have an effective means of carrying out a communication act that allows the language user who is invited to communicate is able to recognize the intended reference. So, a good language learner has and is able to use a good strategic competency too. Then in intercultural competence which is shown through the ability of language learners to carry out intercultural interactions and successful cultural adaptations between the language they have and the target language, namely the language being studied. Then the last one is pragmatic competence where language learners or language users are able to connect the meaning and intent of speech according to the context, and if these four competencies are successfully achieved, then a language learner has a solid foundation for the creation of discourse competence in language skills. Or in other words, mastery of these four competencies is a requirement for the success of building communicative competences and as an end or goal. Furthermore, according to Finicchiario and Brumfit in Tarigan (1984) there are several procedures for implementing communicative approaches in the language learning process in the classroom, namely: 1) Presentation of short dialogues, 2) Oral practice of each speech in the dialogue section, 3) Questions and answers based on dialogue topics and the situation itself, 4) Questions and answers related to the personal experience of learners who remain focused on the topic, 5) Study and study one of the communicative prescriptions in dialogue, 6) Generalization or basic rules of expression or functional structure of language, such as the spoken form and writing, its position in speech, formality in speech, function and grammatical meaning, 7) Introduction through interactive activities, 8) Freer communication activities, 9) Establishing dialogue contained in the class text, 10) Giving questions if needed, 11) Learning evaluation.

The development of the material model for accounting students is through one topic, namely Financial Accounting as one of the basic scopes in accounting, is a process that ends in making financial reports concerning the company as a whole to be used by various parties both internal and external, users of financial reports include investors, creditors, managers, trade unions, government agencies as well (IAI, 2008). For the purpose of this article, the author took the topic as a learning topic because the syllabus that was made was a topic-based syllabus that is structured not based on the selection and ordering of subject matter on the grammatical and functional aspects of the target language, rather on topics related to student life (Harmer, 2007). The development of a material model by integrating the four language skills, including those of accounting students, is by using a communicative approach which will be reflected in learning activities that are specifically designed to integrate the four language skills (Reading, Speaking, Listening, Writing) as well as the use of language required by them in order to communicate effectively, sharing professional contexts in foreign languages or target languages. The material model framework being proposed is as follows:

Unit One : Accounting Cycle

Lesson 1: The Big Book

Lesson 2: The Journal

Unit Two : Transaction

Lesson 3: Transaction

Lesson 4: Economic Circumstances

Unit Three : Financial Report 1

Lesson 5: Financial Report Journal

Lesson 6: Financial Report Organization

Unit Four : Financial Report 2

Lesson 7: Principle-Based Report

Lesson 8: Rules-Based Reports

Unit Five :The Analysis

Lesson 9: Financial Accounting Analysis

Lesson 10: Decision Making

For the purposes of this article, Lesson 1: Accounting Cycle was chosen as an example unit. Lesson 1 aims to enable students to identify and analyze basic transactions that affect company finances. Here is an example map for Lesson 1:

Activities	Task
1. Pre – Reading	1.1. Warm-up 1.2. Prediction
2. While – Reading	2.1. Skimming an Invoice 2.2. Scanning
3. Post – Reading	3.1. Invoice Summary 3.2. Reading Comprehension
4. Language in Focus	4.1. Language Use
5. Meaning in Context	5.1. Puzzling out the meaning of the words 5.2. Vocabulary reinforcement
6. Discussion	6.1. Group discussion
7. Writing	7.1. Creating an Invoice and Inserting An Invoice into a Big Book

Student activities will begin by showing several forms of invoices from several transactions that are brought directly in real or using realia to the class by the lecturer. Then there will be some questions related to the information contained in the invoices in answering pre-reading questions (the

components and the benefits). After that, students will be invited to predict important information from these invoices through predicting text activities. In this activity, students record special vocabulary words contained in the invoice in English and generate or raise awareness of language in use. Then discuss the benefits of an invoice in financial accounting and the final activity is to create a purchasing invoice and inserting it in to a Big Book.

Conclusion

The essence of writing this article is that the material model arranged is in accordance with the students' needs, lacks and wants as the result of learning ESP courses that are carried out through a process of analyzing the needs of learners showing things they have to do in terms of using English where all activities carried out are adjusted to the relevant context and their current English skills. Material model must be developed through an element of flexibility that can show the coherence of the relationship between the material and the needs, wants, and lacks of the student or learner. It is best to consider in developing a framework for material model, the context of the target language and the principles of communicative teaching are put as the main consideration.

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