

## Identifying the Needs of Accounting and Financial Department Students on ESP Material at Vocational High School

Umi Kusnul Khotimah<sup>1</sup>, I Putu Sukmaantara<sup>2</sup>, Bambang Suharjito<sup>3</sup>

<sup>1,2,3</sup> Language and Arts Department, Faculty of Education, Jember University, Jember, Indonesia

Jl. Kalimantan 37, Jember 68121

Co-Author's Email: [umikusnulk15@gmail.com](mailto:umikusnulk15@gmail.com)

### Abstract

English for Specific Purposes (ESP) ensures designing course to meet learners' needs. Two points determining the needs are target needs and learning needs as proposed by Hutchinson and Waters (1987). The purpose of this study was to find out the students' needs of Accounting and Financial Department on ESP Material at Vocational High School. Many studies have been done related to needs analysis at university level. Therefore, this study focused on conducting needs analysis for the students at Vocational High School. This design of this study is survey research. The data were collected through needs analysis questionnaires that given to the tenth grade of Accounting and Financial department which consisted of 20 questions and the semi-structured interview presented for the English teacher and the subject teacher. This research used both qualitative and quantitative information to analyze the data. The results of the students' responses questionnaire showed that the skill that the students needs for their future career was speaking skill and they also stated that the English materials they learnt did not accordance with their needs. The students were aware of what their needs and wants, therefore, the requirement of ESP materials was important for both the English teacher and the students.

**Keywords:** *ESP material, needs analysis, survey research*

### Introduction

The Industrial Revolution of 4.0 demonstrates how information and technology have advanced across a variety of field, particularly in economics. Kartasasmita says that the industrial era 4.0 provides adjustments to boost the digital-based on economy that will be able to accomodate many additional employees (as cited in Kemenperin, 2020). The competition between for new workers is becoming more intense, therefore they must posses certain skill such as communication. Language is a crucial component of communication, serving not only as a tool for communication but also for mastering both on a technological base and interaction. To adapt and keep up with the flow of increasingly advanced global development, English's usage as an international language

is crucial. Consequently, learning a foreign language has an impact on the world of work and the other aspects of life including education.

Vocational high school is one of educational institutions that supports the industrial environment. It is an alternative school for those who want to learn a specific program and focus on it. Soenarto, Amin, and Kumaidi (2017) say that the purpose of vocational education is to prepare the students to be ready to work in certain field. The subjects taught to the students at this school are based on the department they take. Many students are interested in enrolling and learning in a vocational high school hoping to be able to work after graduating from school. One of the department in vocational high school is accounting department and this department becomes the focus of this research. The students of vocational high school might have different perspectives and understanding on the importance of learning English for their future, so they need the appropriate approach for their studies. Consequently, they should learn English for Specific Purposes (ESP) instead of General English (EG).

ESP is a part of English that is developed to study English in context of certain fields or industries of work. ESP has been defined as “an approach to language teaching in which all decisions as to content and method are based on the learner’s reason for learning” (Hutchinson & Waters, 1987). As the students who majoring in accounting, they might learn about processing, making and compiling financial reports. The students needs to know what they should learn related to accounting in order to achieve the purpose of the study. Hutchinson and Waters (1987) define needs into target needs (“what the learner needs to do in the target situation”) and learning needs (“what the learner needs to do in order to learn”).

Generally speaking, a needs analysis study investigates the important aspects of the course which the learners feel a lot of needs. It is also considered as a starting point for the adoption of an ESP course design framework to highlighting the views of all stakeholders in the process of curriculum development, course and syllabus design and evaluate the effectiveness and efficiency of the needs-based course implementation (Chostelidou, 2010 as cited in Aliakbari and Boghayeri, 2014). Needs analysis should be conducted before a course starts to set the objective of learning. Richards (2001) explains

that needs analysis is a procedure for collecting information (e.g. data from questionnaires, tests, interviews, observation) and seeking to obtain information on:

- 1) The situations in which a language will be used (including who it will be used with)
- 2) The objectives and purposes for which the language is needed
- 3) The types of communication that will be used (e.g. written, spoken, formal, informal)
- 4) The level of proficiency that will be required.

Hutchinson and Waters (1987) put their model of needs analysis by making a distinction between *target needs* and *learning needs*. They draw ‘target needs’ as something of an umbrella term, which in practice hides many important distinctions. It is divided into terms of *necessities*, *lacks*, and *wants*. *Necessities* refer to what the learner has to know in order to function effectively in the target situation. *Lacks* refer to the gap between the target proficiency and the existing proficiency of the learners. *Wants* refer to the subjective perception of learners that they want to learn from the language courses. *Learning needs* mean what the learners need to do to master the required knowledge and skills.

Graves (1996) mentions 10 types of information that can be gathered to analyze the target needs. Information about the present is a list of what learners bring to a course. The information is about who are the learner, the learners’ level of language proficiency, the learners’ level of intercultural competence, their interest, their learning preferences, and their attitudes. While the information about what the learners need to learn, want to change is a list of where they would like to be or what they want to make progress towards. This information is about the learners’ goals and expectations, the target contexts, type of communicative skill, and language modalities.

The teachers should be aware of the students’ needs so that they can prepare and teach the appropriate materials. According to Dyson (2004) in Suyadi (2016), he 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 Dyson stated before is mostly about financial performance, financial report, assets and liabilities and it is important to relate those materials when the teacher teaches English to accounting students. English for accounting needs specific materials for the students who mainly pursued a specific knowledge of

accounting such as how financial performance is learned, how the assets company is managed, and how the liabilities of company is reviewed.

Several studies have been conducted related to needs analysis on several different programs and levels. Some researches focus on identifying students' needs to know whether the students have met their needs or not.

Liton (2015) conducted a study about learners' needs and he pointed out issues regarding the language, skills, and additional resources for learners to support their future career. The result showed that the content of ESP text did not address the students' needs and the situational lessons related to the future professional environment. Therefore, the course designer needed to redesign the ESP course in keeping with the learners' needs and focusing on the topics and situations representing the real workplace.

Then, Suyadi (2016) studied about teaching English materials for accounting program. The research was conducted by giving the questionnaires in order to get information related to target needs and learning needs of the students regarding English materials for accounting students. It revealed that the students need a specific English materials which had tight relationship with their study program. English skills were needed to be combined with the knowledge of accounting, especially reading for enriching their vocabularies in accountancy.

Besides, Rahmatunisa and Agustina (2018) investigated the required learning materials and suitable learning activities for accounting students of tertiary education. The findings showed that listening and speaking were the priority in teaching English which is closely followed by writing and reading. The highest students' preferences for classroom learning activities are vocabulary exercising, followed by simulation and grammar exercising. Most of the students also consider that English was important in their future career and they might need English to communicate with colleagues and customers.

All of those previous studies underline the issue of need analysis, and they are mostly done at university level. Therefore, this study tries to fill the gap by identifying the needs analysis of English materials for Accounting and Financial students in vocational high school. The researcher hopes that the results of this study can help the teachers and the students.

## Methodology

The design of this study is survey research. Survey research is defined as “the collection of information from a sample of individuals through their responses to questions” (Check & Schutt, 2012, p.160). The procedure of implementation of this research were : 1) The researcher distributed the questionnaire to identify the learners’ needs, 2) The researcher conducted interview with the English teacher and the Subject Teacher as the validator of the data collected from questionnaires, 3) then the data was processed using the formula from Sugiyono (2012) and there was also the transcription of interview record, 4) the researcher explained the result and gave suggestion to the teacher about the learners’ needs.

This research was conducted in a vocational high school in Jember named *SMKN 1 Jember* where Curriculum 2013 is applied as the educational guidelines. There are six departments in this school and one of them is Accounting Financial department. This department becomes the focus of this research. The participants of this research were the English teacher, the Subject teacher and the students of the tenth grade of Accounting and Financial Department. The researcher chose one of three accounting classes, namely *AKL-3* which consist of 34 students. They were chosen as the participants of this research to obtain their opinion toward English language teaching and to support this research data dealing with needs analysis of ESP materials for Accounting and Financial students at a vocational high school. The data was collected through questionnaires and semi-structured interview. The questionnaires were distributed to the tenth grade students of Accounting and Financial Department. It consisted of 20 questions written in Bahasa Indonesia. The questionnaire covered some aspects such as students’ identity, necessities, wants, lacks, procedure and setting. Meanwhile, the semi-structured interview was presented for the English teacher and the Subject teacher. The process of interview was recorder and during the interview the researcher also took hand written notes. The data was analyzed using both quantitative and qualitative method. The data gathered from questionnaires was analyzed using the formula adopted from Sugiyono (2012).

## Findings

After collecting the data, the researcher found some findings. The researcher analyzed that the target needs and learning needs were divided into the students' identity, necessities, lacks, wants, procedure and setting which will be discussed as follows:

### 1. Students' Identity

Question Number	Questions	Percentage
1	When the students start to learn English (most of them learn English since kindergarten)	47.1 %
2	The purpose of learning English is to improve their communication skills	61.8%
3	They can understand the material but it is hard to explain it again using their own expression	52.9%
4	Their level of English proficiency is on elementary level	67.6%

Table 1. Students' Identity

Based on Table 1, it can be concluded that 47.1% from the respondents stated that they had learnt English since in the kindergarten. They also stated that their purpose of learning English was to improve their their communication skills, it shown by the percentage 61.8%. They had studied English for several years but their communication skills were still categorized as passive. This was supported by the student statements where they could understand the materials being taught but they find it difficult to explain using their own expressions, proven by percentage 52.9%. It also showed that 67.6% of the students level of English proficiency was on elementary level. It was important to identify these factors in order to find out how far the students' ability in using English.

### 2. Necessities

Question number	Questions	Percentage
8	They chose speaking as the main skill they need to learn	52.9%
15	The materials are not in accordance with their needs	76.5%
16	The skill they need in accounting is the ability to analyze data	52.9%

Table 2. Necessities

Table 2 presented the students requirements of Accounting and Financial Department related to the English skills they needed. It showed that 52.9% of the

students chose speaking skill as the main skill they needed. This was in line with the students purpose of learning English which was to improve their communication skill. Most of the students stated that the materials they learnt were not in accordance with their needs, shown by the percentage 76.5%. Then, most of the students agreed that the ability to analyze the data was one of the the most needed skill in accounting. By becoming the accounting students, they will be able to work in various places according to their abilities and they will have an opportunity to come across with new people.

### 3. Wants

Question number	Questions	Percentage
7	The learning method they want are both audio lingual and focus group discussion	47.1%
14	They want to learn a general English material and English material related to their department	47.1%

Table 3. Wants

Table 3, the tenth grade students of Accounting and Financial Department learnt to use various learning methods in several subjects and the learning methods they wanted were audio lingual and focus group discussion, proved by percentage 47.1%. Futhermore, 47.1% of the students wanted to learn a general English and English material related to accounting. These findings showed what the students wants related to the teaching style, the learning style, the learning method and also the learning material.

### 4. Lacks

Question number	Questions	Percentage
17	They lack of vocabularies so it is difficult to understand the material	47.1%
18	They think that English is too difficult to learn	55.9%

Table 4. Lacks

In Table 4, 47.1% of the students stated that they lacked of vocabularies that made them difficult to understand the materials. Another reason for the students, it showed that 55.9% of the students found that English was too difficult to learn. These

findings showed that the students were lack of motivation in learning English because of the reasons above. These findings supported the idea of Suyadi (2016) about improving the students ability by improving their reading ability for enriching vocabularies.

### 5. Procedure

Question number	Questions	Precentage
5	They need two or three times a week to improve their English	41.2%
6	They choose auditory as their learning style	44.1%
9	They prefer to listen to monologues or dialogues related to accounting	50%
10	They prefer to do a presentation on a topic that has been determined	44.4%
11	They prefer to analyze the difficult vocabularies and look for its meaning	40%
12	They prefer to write the main points of the texts and rearrange them into a paragraph	66.7%
13	They prefer to do group work	41.2%

Table 5. Procedure

There were several activities that the students wanted to do for each skill. From the table above, it showed that 41.2% of the students practiced two or three times a week to improve their English. They also chose auditory as their learning style that was more suitable for them. For listening activity, they preferred to listen to monologues or dialogues related to accounting, shown by precentage; 50%. For speaking activity, the students preferred to do a presentation on a topic that had been determined before, shown by precentage; 44.4%. For reading activity, they preferred to analyze the difficult vocabularies and looked for its meaning, shown by precentage; 40%. In writing activity, the students preferred to write the main points of the text and rearrange them into a paragraph, shown by precentage; 66.7%. Then, 41.2% of the students preferred to do group work.

### 6. Setting

Question number	Questions	Precentage
19	They practice to write financial report to improve their ability	64.7%
20	They choose agency or office as a place to improve their ability	50%



Table 6. Setting

It showed in Table 4.6 that the situation that the students wanted in order to improve their ability in accountancy and English was to practice to write the financial report, the percentage showed 64.7%. Moreover they need to practice in a place where they can use their ability and observed what they needed to improve. The place that the students chose was an agency or office, shown by percentage 50%. Liton (2015) stated that the students' needs and the situasional lessons needed to represent the future professional environment. Therefore, the course designer needed to keep with the learners' needs and focus on topics and situations representing the real workplace.

On the other hand, the information gathered from the English teacher and the subject teacher also supported the students' opinion regarding their needs. According to the English teacher, the ESP material did not exist and the English materials provided were only general English which implemented Curriculum 2013 as the educational guidelines. Nevertheless, she tried to relate material related to the department into the general material to help the students familiar with the circumstance of their future workplace. As accounting students, they might get some experience in the future by meeting new people or clients and they needed to converse with them to resolve a problem. Therefore, she stated that the skills that the students needed the most was speaking skill. According to the Subject teacher, she also mentioned that learning foreign English was important for the students, it will support the students in the future. The teacher also taught the students some soft skills that they needed to take note such as discipline and hard work. The students needed to pay attention when they did their assignment, they needed to check their assignment thoroughly. The accounting skills needed by the students were ability to analyze the data, managed time, and mastered computer science.

## **Discussion**

Based on the findings, it showed that the students already aware of what their needs and wants in their learning process. Although, they had studied English for several years but their communication skills were still categorized as passive and they always

tried to improve their abilities in communication by practicing two or three times a week. In the term of necessities, they realized what skill that they needs the most because they already had a clear purpose regarding their future. They also stated that the materials provided were not in accordance with their needs, what they want to learn were the general English materials and English that related to their department as stated in the term of wants. The students need to be more active and passion to learn English so that they can enrich their vocabulary by reading and it would help them in understanding English easily. In the table of procedure, the students clearly knew what kind of activity they preferred during lessons that made them comfortable. They also liked to do assignment together on in groups. They knew what kind of situation or place that can help them to practice and also improve their skills.

Both the English teacher and the subjected teacher agreed that it was important for the student to mastering their communication skills because the major they required them to have ability to support them in the future. The English teacher also tried to provide the materials that the students needs where it can help them to be competent in their field. The subject teacher said that the tenth grade students learn the basic accounting knowledge and there was a subject where they to need to use their English skill. The English teacher was able to understand the needs of her students as a basic information to design English materials. This phenomenon existed in the research done by Popescu et.al. (2012) which the research was about some problems and difficulties for the ESP teacher and the students during the teaching process.

## **Conclusion**

The goal of this study was to find out the students' needs of Accounting and Financial Department on ESP materials at a vocational high school. The needs analysis of ESP materials was already implemented at *SMKN 1 Jember*. It can be measured by the result of the questionnaires given to the tenth grade students and the semi-structured interview with the English teacher and the Subject teacher. The result showed that the tenth grade students of Accounting and Financial Department needed ESP materials to strengthen their entry knowledge related to accounting. It described clearly in the aspect of necessities and the students agreed that speaking was the English skill that they needed

the most as their goal of learning English was to improve their communication skills. The Subject teacher also clarified that the students needed the good communication skill. The English teacher pointed out that she required ESP materials to teach the students. Therefore, the requirement of ESP materials both the tenth grade students of Accounting and Financial Department and English teacher was important.

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