Designing English Specific Purpose Materials for the Students in Accounting Program at Politeknik Negeri Ambon

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Teaching materials are the core component in the real-life teaching and learning process in the classroom. Its appropriateness is an absolute demand to achieve the success in obtaining the maximum input of knowledge. Teaching materials which are used in the classroom must meet the learners' needs, but according to the result of preliminary study, the existing materials at Politeknik Negeri Ambon (POLNAM) specifically in accounting program were far from the syllabus' content. That was the reason why the authors did this research. The objective of the research is to design English specific purpose (ESP) for the students in accounting program. This research was research and development model that the authors used was analysis, design, development, implementation, and evaluation (ADDIE) model. The result of ESP for accounting materials was designed for meeting the students in accounting program of POLNAM. There were five units arranged well starting from introduction, main lesson, and reinforcement to maximizing the learners' four language skills. The ESP for accounting program regard as "Very good" in the range of 3.24 to 4.00 with the total mean scores, which was 3.46 given by the experts. Relating to the evaluation for both small and large group try-out, the learners showed their good progress. That was why this learning material was deserved to being used for all students in accounting program at POLNAM.

Keywords: learning materials, designing English specific purpose (ESP) for accounting program, analysis, design, development, implementation, and evaluation (ADDIE) model

Introduction

Learning materials are the most important things in teaching and learning process. They can help the lecturer to accomplish his/her duties in teaching. However, what is the real meaning of learning materials?

Learning materials can be defined as anything or any sources that can be used to assist the students in the process of language learning. It can be textbooks, workbooks, audio video, photocopied handouts, paper-cutting, or anything that informs the language being learned (Tomlinson, 2008). Materials also can be in the form of instructional, experiential, elicited, or exploratory (Tomlinson, 2001). All materials can be used based on the specific knowledge of the students. The basic reasons is students who are learning the materials based on their background knowledge can help them to understand much about the materials. This pushes the writers to design their own learning materials.

Literature Review

The foundation which supported the writers in designing their materials is the *Act of the Republic of Indonesian*—No. 20/2003 is related to national education system, No. 14/2005 is related to teachers and lecturers, and No. 12/2012 is about high education. The Indonesian government supports the lecturer to do the research and publish their articles and books in their fields. That is why it takes the researchers to their account to do their research about how to design learning materials for their students.

In doing their research, the first thing the authors did was to do an evaluation of material (the existing book) which is used by the second semester of Politeknik Negeri Ambon (POLNAM) to achieve the main purpose of evaluation itself. Akin and Guceri (2001) stated that there were four purposes of the materials evaluation as follow:

1. To identify how successful were the materials used in the classroom;
2. To examine whether the materials fulfilled the prescribed course objectives;
3. To examine the extent to which materials permitted students to achieve the learning objectives;
4. To identify whether the designs of the materials were suitable for a task-based syllabus.

Referring to the purposes above, the authors then did analyze of the existing English specific purpose (ESP) book for accounting program to know how beneficial it is for the students in accounting program. The reality shows:

1. There is only one existing English textbook for accounting program provided by POLNAM with the title *“English for Students of Accounting”* by Mukarto (2006) published by Akademi Akuntansi YKPN Yogyakarta;

2. The content of existing English textbook is too far with the provided curriculum in POLNAM;

3. There is only one skill here namely “reading” and there are no integrated skills in it;

4. All the themes in that book are related with accounting program, but several texts which adopt by the authors have some gaps in them;

5. Test of English for International Communication (TOEIC) materials should be introduced for them, because it is needed for their future career after they graduate from POLNAM.

Seeing that fact, the authors then take into their consideration to design their own materials. They have to consider on several aspects:

1. Learners of POLNAM: (a) making relevant to their experience and background; (b) making relevant to their target needs (outside the class); and (c) making relevant to their affective needs;

2. The curriculum and the context (Howard & Major, 2003, pp. 103-104): (a) facilitating instruction about subject content, skills, and values to be taught; (b) developing cognitive academic language proficiency; and (c) outlining the goal and objectives for the learners and the course of study;

3. Resources and facilities: (a) Authentic materials (texts and realia); and (b) Varied (print, visuals, audio, etc.);

4. Learning: (a) engaging in discovery, problem-solving, and analysis; and (b) developing specific skills and strategies;

5. Language: (a) targeting relevant aspects (grammar, functions, vocabulary, etc.); (b) integrating four skills of speaking, listening, reading, and writing; and (c) using/understanding authentic texts;

6. Social context: (a) providing intercultural focus; and (b) developing critical social awareness;

7. Activity/Task types: (a) aiming for authentic tasks; (b) varying roles and groupings; and (c) varying activities and proses;

8. Times: (a) considering ways to make the designing materials by the teachers manageable; and (b) being available in using the materials in each meeting (Graves, 2000, as cited in Widiyati, 2012, pp. 40-41).

By having those considerations previously, the authors felt that designing “*English for Students of Accounting*” could make the learners meet their learning objectives:

1. To enable them to take into account their particular learning environment and overcome the lack of fit of the course book (Altan, 1995);

2. To encompass the learners’ first languages, first cultures, their learning needs, and their experiences. In addition, lecturer-prepared materials provide the opportunity to select texts and activities at exactly the right level for particular learners, to ensure appropriate challenge and levels of success (Howard & Major, 2016);

3. Materials add a personal touch to teaching that students appreciate. Tapping into the interests and taking account of the learning styles of students is likely to increase motivation and engagement in learning (Block, 1991);

4. Podromou (2002) further suggested that there was also greater choice, freedom, and scope for spontaneity when lecturers develop their own materials;

5. Lecturers designing their own materials can respond to local and international events with up-to-date, relevant, and high interest topics and tasks related to accounting. The teachable moment can be more readily seized (Block, 1991).

According to the objectives above, the authors then start to write their own materials. In writing ESP for accounting materials, they follow the stages that are proposed by Tomlinson (2006). Text collection—the authors try to find or create potentially engaging text for accounting program in the form of written or spoken, and then, they select those texts based on the level and theme for accounting program. After that the authors more focus on the experience of those texts which they can try to help the learners to approximate, then to devise activities which could help the learners achieve mental readiness for experiencing texts afterwards they develop the activities. The purpose of doing this is to help learners express themselves in the targets language intelligently and creatively. Thereon, the authors distribute their materials for the learners to read all the content to take their input response activities. The aim of this to get the learners to develop the analytically skills and ability to make discoveries about the use of their target language for themselves, and then, the authors implement their materials in teaching and learning process. This activity is done to find out whether the materials is useful and can motivate the students in accounting program to master English based on their field. The result of this activity is to evaluate the strengths and weaknesses of their materials. The authors interview three respondents to get their respond before doing the revision of their materials.

Methodology

The authors used analysis, design, development, implementation, and evaluation (ADDIE) model in doing their research. ADDIE (McGriff, 2000; Kaminski, 2007, as cited in Arkün & Akkoyunulu, 2008) comprised the five steps as follows.

Analysis

In this phase, the authors tried to classify this phase into four main parts and did them accordingly. Those parts were: (a) analysis on the student; (b) analysis on the learning environment (Gibert, 1978; Harless, 1975); (c) analysis on teaching content; and (d) analysis on teaching aims (Mager, 1984a).

Design

Based on the result of analysis phase, the authors then did their design. Design includes writing objectives in measurable terms (Dick & Carry, 1996; Mager, 1984b; Smith & Ragan, 1998), classifying learning as two types (Gagne, Briggs, & Wager, 1992; Meril, 1983)—specifying learning activities (Briggs, Gustafson, & Tillman, 1991) and specifying media (Heinich, Molenda, Russel, & Smaldino, 1999; Reiser & Gagne, 1983).

Development

The outputs from the analysis phase and design phase can be used by the authors to do their development phase. The purpose of this phase is to generate the lesson plans and lesson materials. During this phase, the authors developed the instruction, all media that are used in the instruction and any supporting documentations (Kemp, Morrison, & Ross, 1998).

Implementation

The implementation phase had been done by the authors in the ways of classroom or classroom-based teaching and learning process. The purpose of this phase is the effective and efficient delivery of instruction. This phase promoted the students' understanding of materials, supported the students' mastery objectives, and ensured the students' transfer of knowledge from the instructional setting to the job.

Evaluation

This phase measures the effectiveness and efficiency of the instruction. Evaluation should actually occur throughout the entire instructional design process—within phases, between phases, and after implementation. Evaluation may be formative, summative, or revision (Dick & Carey, 1996).

The research was conducted in the second semester (in the academic year 2015-2016) of POLNAM, which is located in Jalan Ir. Putuhena—Wailela, Rumah Tiga Ambon City. Subject of this research was class A (accounting program) and total number of the subject in this research was 23 students. In gathering and analysing their data, they used: (a) quantitative data collection and analysis (test—using Arikunto's [2013] formula and questionnaire for students, lecturers, and experts used Sugiyono's (2009) formula. In converting the data, the authors used Suharto's [2006] formula); and (b) qualitative data collection and analysis (interview—Miles and Huberman [1994]).

Finding and Discussion

In describing the result of their research, the authors tried to explain them in more detail. The findings in this article are well-explained based on the ADDIE model.

Analysis

Referring to the information that the authors should do in their research, the first step that they did was to distribute 30 questions to analyze students' needs in POLNAM. The questionnaire consists of two components: (a) students' needs—necessities and wants; and (b) learning needs—input, procedures, setting, students' roles, and lecturer's roles.

From the students' needs, the researchers found 66% of them need to learn English to communicate in both spoken and written manner, although 91% of them were still in beginner level and 54% of them want to evaluate their English proficiency up to advanced, it was because 72% of them have lack of vocabulary. After they graduate from POLNAM, 57% of them can use English in their daily life related with their program. Concerning to their wants, 63% of them want to learn English, so they can speak fluently in their future, they want to have learning materials related to accounting program they take in the form of listening (63%), speaking (80%), reading (68%), and writing (79%).

From the learning needs, the inputs that they wished were in listening and 71% of them need to learn English in short monologue and dialogue. Fifty-four percent of them were more enjoying if the implementation of listening used by songs. In reading, 80% of them need a short monologue and dialogue related to their field, 57% of them like to practice their speaking with their partner, 68% of them are interested in writing a letter for application, and 78% of them are interested in writing letter using simple sentences. For implementing the materials, 68% of them enjoying learning in their class and 70% of them need to learn English through group discussion (3-4 students in a group). So, 80% of them can be actively involved in investigation to solve problems and to do the tasks, while the lecturer who teaches 72% of them has to active in helping them during the discussion.

Besides analyzing students' needs in POLNAM, the authors tried to analyze the existing English textbook provided by POLNAM with the title "*English for Students of Accounting*" created by Mukarto (2006) and published by Akademi Akuntansi YKPN Yogyakarta. The researchers used a guidance from Badan Standar Nasional Pendidikan (BSNP) or National Education Standards Agency (2010) related to analysis textbook. The result showed that there was 1.59 related to the appropriateness of content, while the appropriateness of language was 4.00, then the appropriateness of presentation was 1.58, and the appropriateness of graphics was 2.29. All components in the mean score were 2.36. Based on the range obtained from calculating data conversion proposed by Suharto (2006), the total score is 2.36, which is in the range of 2.25-3.24 and falls into the category of "Good." It means that the existing English textbook needs to be changed. That is why the authors decided to continue their research by doing the next phase is called "design."

Design

Based on the information the authors got from the analysis phase, and then, it was the main key to design their ESP learning materials. First of all, they design the course grid to guide them to accomplish five units materials. The course grid arranged based on the syllabus of ESP for accounting provided by accounting program in POLNAM. Each unit consists of three main parts namely: introduction, main lesson, and reinforcement. In introduction, the authors created several activities to motivate students to learn English by providing some tasks in warm-up activity. In main lesson, there are several tasks/exercises designed in the form of listening, speaking, reading, writing, grammar, and vocabulary to maximize each skills of language for POLNAM students. In reinforcement, there are homework(s) for the students to do their work in their home, reflection for both lecturers, and students did analyse about what had happened and/or will happen in the future related to the materials they have learnt and evaluation to measure their capability in understanding the materials. The materials can be changed if the authors still meet the weaknesses in it. To understand the concept, they drew a diagram (see Figure 1).

Figure 1. Units from ESP for accounting program.

Development

Relating to the result of the design phase, the authors then developed their ESP materials for accounting program. There were five units created by the authors based on the course grid and the mapping materials in previous phase. Each unit has 15 to 20 tasks, which has clear and well-designed instructions starting from introduction to reinforcement. All materials had designed were given to the experts to validate their content, language, presentation, and layout. There were two experts who helped the authors to analyze all components of ESP materials. The criteria that they used to analyze the materials based on criteria from BSNP (2010). The results showed in Table 1.

From Table 1, the authors concluded that the mean score of the rest units are 3.46. Based on the range obtained from calculating data conversion proposed by Suharto (2005), the total score is 2.36, which is in the range of 3.24-4.00 and falls into the category of "Very good." It means that the ESP for accounting materials deserves to be used in the implementation. Besides the good respond for the materials, there are some corrections also related to use of some instructions in tasks 1, 2, 10, and 11 for Unit I. According to them, the instructions were to long and hard to understand. The authors should make them to the simplest one and grammatically correct. In Unit II, there are some corrections: 1. Several vocabularies must be replaced, because they were too simple. If the authors wanted to use those vocabularies, they have to design them in matching words and their definitions in English; 2. The authors should have to give full attention on the mistype of the words. It can make the readers either confused, interpret, or misunderstand about those words; and 3. The exercise related to the expressions of agreement and disagreement should be added and varied. In Unit III and Unit IV, there were any corrections. In Unit V, the text must be elaborated again and the questions must be varied.

Table 1

The Total Score of Expert's Judgments Toward the ESP Materials

Unit	Evaluated aspect	Total score	Mean score
I	The appropriateness of content	3.72	3.56
	The appropriateness of language	3.55	
	The appropriateness of presentation	3.43	
	The appropriateness of layout	3.57	
II	The appropriateness of content	3.55	3.49
	The appropriateness of language	3.43	
	The appropriateness of presentation	3.16	
	The appropriateness of layout	3.80	
III	The appropriateness of content	3.20	3.33
	The appropriateness of language	3.18	
	The appropriateness of presentation	3.50	
	The appropriateness of layout	3.43	
IV	The appropriateness of content	3.55	3.54
	The appropriateness of language	3.43	
	The appropriateness of presentation	3.36	
	The appropriateness of layout	3.80	
V	The appropriateness of content	3.55	3.40
	The appropriateness of language	3.00	
	The appropriateness of presentation	3.58	
	The appropriateness of layout	3.80	

Implementation

In this phase, the authors had already redesigned all the mistakes that had been done in the development phase based on the expert judgments' recommendation. Then, they did the implementation. They used class A of the second semester based on random-sampling that they did. There were 23 students in this class. The authors chose five of them randomly to implement the materials in small groups. The easy or difficult that the learners found during the implementation could be the important notes for the authors did their revision. After doing their research in small group, they asked two students in the short interview to know the quality of the materials. Based on the data gathered by them, they found that:

1. The materials look so simple, so they can understand the content of it fast;
2. They can explore more about accounting and the career of accounting in materials;
3. They can elaborate their idea, because they have background knowledge about the materials;
4. The materials can assist them to reach their dream as an accountant in both national and international company. The weakness that they found was the instructions are too long. They need a simplified sentence to be easily understood.

Concerning to the result in the small group, the authors then continued their research into the large group try-out. In a large group try-out, they taught the students as the lecturer did in formal class. Each unit has to be finished in four to five meetings. After finishing each unit, the authors gave the learners test. The result can be explained in the evaluation phase.

Evaluation had been done after the implementation. In doing the evaluation, the authors got the result for each unit presentation. For the small group try-out, they used only three units of the materials. The result as shown in Table 2.

Table 2

The Result of the Formative Test for Small Groups' Try-Out

Number of the students	Scores		
	Unit I	Unit II	Unit III
1	7.33	8.67	8.00
2	8.67	10.00	8.67
3	10.00	9.33	10.00
4	8.67	8.00	8.00
5	9.33	10.00	10.00
Σ Mean score	8.80	9.20	8.90

Based on the results in the small group try-out, the authors then thought that the materials were useful and easily absorbed by the students. They can do their tasks well. Then, the authors continued to do the evaluation in the large group try-out. The result can be shown in Figure 2.

Figure 2 shows that in Unit I to Unit V, the highest score could reach 100, while the lowest scores were vary. The students got 53 in their score in Unit I, 68 in Unit II, 43 in Unit III, 58 in Unit IV, and 73 in Unit V, but their means scores were increased constantly. From the result of evaluation, the authors then conclude that this material was deserved to be used for accounting program as an ESP.

Figure 2. The result of evaluation in large group try-out.

Conclusion and Suggestion

ESP for accounting materials was designed based on the weaknesses of the existing material provided by accounting program at POLNAM and the criteria of good reading material. The material was then judged by experts and tested in real life situation. The result of the expert's judgments and the field test became the basis to further improvement and correction until the draft would be finalized as a ready use reading material. Based on the findings from the expert's judgment, the materials are categorized appropriately. The mean score of all aspects of the three developed units is 3.46, which can be categorized as "Very good."

These materials are recommended to be used for all learners in accounting program. Besides the students feel comfortable if the content of ESP materials related to their field and topics are truly well-known by them. It will assist them easily absorbed all knowledge that had been taught or read.

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