

# English for Specific Purposes for Accounting Students at One of Vocational High Schools in Batanghari

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| ARTICLE INFO  | ABSTRACT   |
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| <p><b>Keywords:</b><br/><i>Accounting students, English for specific purposes, Needs analysis, Vocational high school</i></p> <p><b>DOI:</b><br/><a href="https://doi.org/10.22437/langue.v3i1.26599">https://doi.org/10.22437/langue.v3i1.26599</a></p> <p><b>Received:</b><br/>June 26, 2023</p> <p><b>Reviewed:</b><br/>August 27, 2023</p> <p><b>Accepted:</b><br/>October 30, 2024</p> | <p><i>This study aims to explore the perceptions of accounting students regarding the English textbooks used in accordance with the Merdeka Belajar Curriculum. The research employed a descriptive quantitative method, involving twenty-five accounting students. Data were collected using a Google Form questionnaire. The findings revealed that the twelfth-grade students agreed that the English textbook aligned well with their major. They noted that the material, vocabulary, grammar, reading passages, and speaking exercises were relevant to accounting. Furthermore, the exercises in the textbook were considered appropriate and in line with the Merdeka Belajar Curriculum, making the textbook highly suitable for accounting students.</i></p> |

## 1. Introduction

In terms of teaching and learning, English presents unique challenges to Indonesian speakers. To be more beneficial to students and avoid wasting time when teaching it to them, English requires a certain approach to both teaching and learning. English teachers should take into account their students' fundamental needs when teaching English in the classroom in order to make it more useful. For a specialized study plan, students should use specific English resources. In other words, every study program should have its own requirements for English study resources. The Accounting Program is a course of study that has its own content requirements for English classes in order to match it to the students' intended accounting expertise.

Vocational high schools train their students for employment in fields linked to their majors. It implies that, depending on their abilities and competencies, every student who completes vocational education is expected to be competent in a certain profession. To help students become more proficient in English, the course should be created in accordance with their major of study. On the other hand, the majority of vocational high school students are more likely to learn general English.

Dang (2021) the teaching Purposes (ESP) program was proposed, because they focus on the analysis of learners' needs, ESP courses have a narrower focus than general ELT courses (Basturkmen, 2010). ESP lessons are designed to meet the requirements of students and other stakeholders in specific disciplines who need to communicate for work or study (Marcu, 2020). The language and skills to be taught in ESP courses must be narrowed down. This means that

ESP focuses on learners' specific language and skill needs for specific work or study programs rather than their general needs or interests.

There are some purposes of needs analysis according to Richards (2017) such as:

1. To determine what language skills a learner requires to perform a specific role, such as sales manager, tour guide, or university student.
2. To help determine if an existing course adequately addresses the needs of potential students.
3. To determine which students from a group are most in need of training in particular language skills.
4. To identify a change of direction that people in a reference group believe is important.
5. To identify a gap between what students can do and what is expected of them.
6. To identify a gap between what students can do and what they need to be able to do, and to collect information about specific problems that students are experiencing.

Among the users of need analysis are curriculum officers in the ministry of education who want to use the information to evaluate the adequacy of the existing syllabus, curriculum, and materials; teachers who will teach from the new curriculum; learners who will be taught from the curriculum; writers who are preparing new textbooks; testing personnel who are involved in developing assessments; and tertiary institution staff who want to know what they are expected level will be and what problems they face (Richards, 2017).

For students in vocational schools, English for Specific Purpose (ESP) is required in addition to general English. According to Day & Krzanowski (2011) the letter 'P' in ESP always refers to a professional purpose, a set of skills that learners currently require at work or will require in the future. The key feature of an ESP course is that the material and goals are tailored to the learners' specific needs, and the key issue for teaching ESP is determining how to identify learner needs, the types of genres that learners must be able to produce as well as participate in, and how we can tell if our students have done so successfully.

## **2. Literature Review**

Provide a comprehensive literature review, utilizing section headings styled in bold, numbered with 12-point Times New Roman font, and single-spaced paragraphs. Maintain a 6pt spacing before and after paragraphs. Over the past three decades, English for Specific Purposes (ESP) has addressed its role in language and teaching English to meet the needs of learners for professional and vocational purposes (Ramírez, 2015). Students need a specific English material as their major topic of conversation during the teaching and learning process in the classroom in order to achieve the specific goals of English for accounting. English language teachers must teach their students not general English, but the English language as experienced by accounting specialists (Lomax & Ferguson, 2002). In Indonesia, teaching English as a foreign language has evolved to include instruction in learning English for certain purposes.

For students in vocational schools, English for Specific Purpose (ESP) is required in addition to standard English. Designing courses to satisfy the needs of the learners is the foundation of ESP. Prior research on the analysis of the ESP need for accountancy in higher education was done by Kusni et al., (2014) after reviewing related earlier research, was intended to describe research findings on critical thinking of English for vocational students in the 2013 curriculum viewed from the perspectives of the ESP. Sixty students from the engineering and accounting vocational schools. The research revealed that General English, not ESP, was now the English course taught in vocational schools. This result suggested that before being widely implemented across the country, English vocational schools should be thoroughly planned and evaluated.

The second study, carried out by Pangestika (2020) based on the findings of the needs analysis, which includes the elements of writing English for the accounting curriculum, this study seeks to provide writing resources. With accounting students in the eleventh grade, this study employed a qualitative descriptive research and development study methodology. The findings of the requirements analysis indicate that eleventh-grade accounting students require a variety of writing skills. Students studying accounting in the eleventh grade need to know how to utilize proper language and accounting-related words when writing. Students also require English writing resources that are appropriate for particular accounting-related tasks.

The end result of this research is written material that was created using the findings from an examination of student needs and the 2013 curriculum. Writing job reports, leaving messages on the phone, sending invites, writing personal letters, producing procedural texts, and providing something at work are the six topics that have been created. According to the findings of the needs analysis, writing elements have been included in the materials.

The value of ESP the English materials relating to the graduates' future jobs was demonstrated by the two studies mentioned above. Additionally, they highlighted the necessity of creating ESP based materials to supplement General English and offer more learning opportunities.

### **3. Research Methodology**

Descriptive statistics, in the form of straightforward percentage calculations, were used to analyze the quantitative data from the item analysis. This study was conducted at SMKN 1 Batanghari and involved 25 twelfth-grade accounting students. A questionnaire in Bahasa Indonesia was employed to gather information about the students' perceptions of the English textbooks used in accordance with the *Merdeka Belajar* Curriculum. To collect the data, ten Likert-scale items were used. The four response options on the Likert scale were: Strongly Agree, Agree, Disagree, and Strongly Disagree.

### **4. Findings**

The following sections showed the result of the data collection. The data was based on the results of the questionnaire in order to find out the students' perception regarding how well English textbooks related to the terms used in accounting in accordance Merdeka Belajar Curriculum. The participants were 25 twelfth grade accounting students. The students asked related to the condition of the English textbooks used at SMKN 1 Batanghari and viewed by the students is covered in 10 questions for textbook analysis. The students were required to respond to 10 questions about the quality of the current textbooks by selecting one of four options: Strongly Agree (SA), Agree (A), Disagree (D), and Strongly Disagree (SD). According to the data analysis, the response Agree (A) received the highest percentage of replies overall. The results of the questionnaire can be seen in Table 1 below:

Table 1. *Questionnaire results of student responses regarding how well English textbooks related to the terms used in accounting*

| No | Statement   | Students' Response (%) |    |   |    |
|----|---|------------------------|----|---|----|
|    |   | SA                     | A  | D | SD |
| 1  | English textbooks for SMK in general those are pertinent to the students' requirements for English in particular accounting fields. | 4                      | 88 | 8 | 0  |

|    |   |    |    |    |   |
|----|---|----|----|----|---|
| 2  | The material included in the textbook is extremely pertinent, such as the section on communication in financial institutions.   | 4  | 80 | 16 | 0 |
| 3  | The vocabulary in the textbook is pertinent to how well-versed the students are in accounting terminology.  | 0  | 88 | 12 | 0 |
| 4  | The grammar is relevant to the English students studying accounting.  | 8  | 88 | 4  | 0 |
| 5  | Reading passages from the textbook that relate to the students' accounting skills include those that explain accounts, discuss management accounting, describe jobs in accounting, etc. | 4  | 80 | 16 | 0 |
| 6  | Speaking exercises in the textbook are relevant to the particular field of accounting.  | 12 | 84 | 4  | 0 |
| 7  | For students to practice and acquire English, textbooks include a variety of learning exercises.  | 12 | 84 | 4  | 0 |
| 8  | Students actively participate in learning activities that are provided to improve their communication abilities.  | 16 | 80 | 4  | 0 |
| 9  | There are many different evaluation styles in textbooks, including real assessments like performance, oral practice, portfolio, etc.  | 4  | 96 | 0  | 0 |
| 10 | English textbooks advise students to learn the language in accordance with the abilities required in the specific field of accounting.  | 8  | 80 | 12 | 0 |

In Table 1, in the question number one, the students were asked the relevancy between English textbook and the accounting field. Then, the researcher found out there were 4% students answered Strongly Agree, 88% students answered Agree, and 8% students answered Disagree. The majority of the students Agree with the statement, so it means that English textbook is relevant to the students' requirements in particular accounting fields.

In line with the statement above, the students perceived the material as relevant to communication in financial institutions. There were 80% of students chose Agree, 4% students chose Strongly Agree, and 14% of the students chose Disagree. Majorly, the students Agree with the statement that the materials are relevant to the major and it means that communications in financial institutions are included in the English textbook, and it is relevant with students' needs.

The majority of the students agreed that the term used in English textbook is relevant with the terms in accounting. It was stated that 88% of the students chose Agree and the rest of the students chose Disagree. Regarding to the relevant vocabulary in English textbook in accounting terminology, most of the students found the terms used in the textbook are relevant to their major.

Then, interestingly, the students responded that the grammar used in the textbook is suitable for the students studying accounting. It was stated since the 88% of the students chose Agree, 8% of the students chose Agree, and the rest chose Disagree. It can be predicted that dominantly the students perceived the grammar in the textbook is relevant in terms of studying English in accounting.

Additionally, the researcher found out 80% of the students Agreed that the reading passage related to the accounting skill, 4% Strongly Agree with the statement. On the other side, 4% of the students Disagree which means the passage did not relate to the accounting skill. Since, there were 80% students Agreed the statement. So, it means the passage in the textbook relates to the accounting skills, such as jobs in accounting, management accounting and so on.

The majority of the students also believed that the speaking exercise in the textbook was relevant to their major. It was stated since 84% of the students Agreed the statement. 12% of the students Strongly Disagree with the statement. However, 4% of the students have different point of view since they are Disagree with the statement. So, it can be said that the speaking exercise that provided in the textbook is relevant to the students' particular field of accounting.

Furthermore, the researcher asked the students regarding to the practice and acquire English through the textbook. 84% of the students Agreed that the textbook include the variety of learning exercise. 12% of the students Strongly Disagree with the statement. On the other hand, 4% of the students have different point of view since they are Disagree with the statement. Therefore, it means the textbook is providing the variety of exercise for the students to practice and acquire the English by using the textbook.

On the other hand, the researcher also tried to find out the participation of the students in the classroom in order to improve the ability in communication. Most of the students perceived the provision of students' participation can improve communication abilities. It was stated by 80% of the students Agreed the statement and 16% students Strongly Agree. The other hand, 4% students Disagree with the statement that the students actively participate in learning activities to improve their communication abilities. Based on that, it can be said that the students mostly believed that active participation could improve their abilities.

The researcher also asked the students related to the evaluation in the textbook and there are some of the assessments such as including real assessments like performance, oral practice, portfolio, etc. It is found that there were 96% students who answer Agree and 4% students Disagree with the statement. It means that all of the students think in their textbook contain so many various evaluations that related to their majority in accounting to help them improve their English ability.

Lastly, the students perceived that English textbooks advise them to learn the language in accordance with the abilities required in the specific field of accounting. There were 80% students answered Agree, 8% students chose Strongly Agree, and 12% students chose Disagree with the statement. So, based on that, mostly, the students believed that their textbook help them to learn English in accordance with the abilities required in the specific fields of accounting.

Based on the questionnaire results of student responses regarding how well English textbooks related to the terms used in accountancy above it can be stated that the English textbook accordance *Merdeka Belajar* Curriculum they use is what they expected for their future such as the vocabulary in the textbook, the grammar, the assessments, speaking exercise, and the reading passages are related to their field in accountancy.

## **5. Discussion**

The Indonesian Ministry of Education and Culture refers to a series of educational policies intended to modernize the nation's educational system as "*Merdeka Belajar*". These regulations heavily rely on the *Merdeka Belajar* curriculum, which is created to support student-centered learning, digital literacy, and the growth of 21st-century skills (KemendikbudRistek, 2022). The *Merdeka Belajar* curriculum is founded on four main ideas, according to the Ministry of Education and Culture: relevance, integration, contextualization, and local wisdom (source).

These guidelines are meant to guarantee that the curriculum is pertinent to students' requirements, combines many subject areas, is contextualized to local contexts, and takes into account local knowledge and values. In *Merdeka Belajar Curriculum*, the learning activities should be based on the students' needs (Rahmadayanti & Hartoyo, 2022). As known, this curriculum is implementing to all the sector of education in Indonesia. Then, it is also used for vocational high school.

Furthermore, students at vocational high schools receive training for careers related to their majors. It suggests that every student who completes vocational education is expected to be competent in a particular profession, depending on their strengths and competences. The course should be designed in accordance with the students' major of study to aid in their improvement of their English language proficiency.

The majority of high school students who attend vocational schools, however, are more likely to learn general English. For students in vocational schools, English for Specific Purpose (ESP) is required in addition to standard English. Designing courses to satisfy the needs of the learners is the foundation of ESP. Therefore, the researcher intended to find out the students' perception regarding how well English textbooks related to the terms used in accounting in accordance *Merdeka Belajar Curriculum*.

Through the finding, the researcher found out the students believed the textbook used is met the students majoring in accounting. Moreover, the textbook included materials that are suitable to the students' major which can enhance students' communication skills in financial institutions. The term between daily English communication and accounting are quite different but the textbook used provided the terminology that suitable for accounting students. Then, the grammar used in the textbook is appropriate to the students in studying English accounting.

The most importantly, the reading passage in the textbook is related to accounting, so it can gain the students' understanding in jobs, management, or anything related to accounting. The textbook used also provided the exercise that can improve the students' speaking skill and it is also related to the students' major. Moreover, to be able to improve the skill, the students have to be active in participating in classroom activities.

In this curriculum, assessment is utilized to examine not only if learning objectives were fulfilled but also—and more importantly, assessment may help students become better learners (Yulianto, 2022). Therefore, through the textbook, it can evaluate the students with variety of assessments such as performance, oral, practice, portfolio, and so on. Then, the students believed the textbook can help them to learn English with the ability that required in the accounting field.

## **6. Conclusion**

The results show that twelfth grade students agree that the Textbook they use at school with the *Merdeka Belajar Curriculum* are very compatible with their major, i.e accounting, starting from the material in the book, the vocabulary used in the book is related to accounting, the grammar used is also appropriate, the reading passage is also related to accounting, the speaking exercises are also in accordance with accounting which will make it easier and an added value for students to find work, not only that the exercises contained in Textbook are in accordance with the *Merdeka Belajar Curriculum* are also very suitable with accounting major.

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