

## Needs analysis-based ESP course design for accounting students of vocational high school

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### ABSTRACT

The objectives of this research were to find out: (1) the needs of accounting students in learning English at one of the vocational high schools in Donggala; and (2) the suitable English course design for vocational high school students. This research used a descriptive qualitative research method by involving twenty-two students majoring in accounting. The research instruments were google form questionnaires and phone interview that each instrument contained open-ended and close-ended questions. The data of this research were analyzed in four stages; namely coding, data reduction, data display, and drawing conclusions or interpretations. The researchers found that the needs of accounting students who participated in the research in learning English were in accordance with the teaching concepts of English for Specific Purposes. The language skill they needed the most was speaking. The students lacked vocabulary, pronunciation, and self-confidence to speak in English. In line with the students' lack, the students would like their speaking skill to be developed. Based on the result of the students' needs analysis, the researchers suggested a set of English course guidelines which consisted of four components. The first was the course rationale that covered target learners, course content, and course objectives. The second component was course materials related to accounting and about daily life. The third was teaching method and learning activities that most of the students preferred discussions and practices. The last component was assessment which consisted of a portfolio, journal, interview, observation, and self/peer assessment. The teacher could use one assessment only or more in one time for assessment based on the learning situation and the students' needs.



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**Keywords** Accounting students, English for specific purposes, Needs analysis, Vocational high school

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## INTRODUCTION

The regulation of the Ministry of Education and Culture of the Republic of Indonesia No.60 of 2014 suggested that vocational schools should focus on developing students' skill in the specific fields (*Kementerian Pendidikan dan Kebudayaan, 2014*). Vocational high school students are prepared to enter the workplace related to their major. It means that every student who passes vocational education is expected to be competent in a certain field with the skills and competence they have. With regard to improving the students' English competence, the course should be designed in accordance with the students' major of study. However, most vocational high school students are more likely to learn general English.

Widodo (2016); Yen Dang (2021) proposed that teaching Purposes (ESP) program. In addition, Vogt & Kantelinen (2013); Marcu (2020) stated that ESP courses are designed to meet the needs of learners and other stakeholders to communicate for work or study purposes in specific disciplines. According to Basturkmen (2010), ESP courses are narrower in focus than general ELT courses because they focus on the analysis of learners' needs. ESP courses need to require a narrowing down of language and skills that are to be taught. This means that ESP focuses on the special needs of language and skills needed by learners for particular work or study programs rather than their general needs or interests.

However, the implementation of English for specific purposes in most vocational high schools (VHS) is less suitable for the students' needs. Specifically at VHS in Donggala, the concepts and the practices of English language learning are still similar to senior high schools. As a consequence, VHS students learn general English as senior high school students do. Because VHS students are the target of English for Specific Purposes, they must obtain specific English, too. VHS students should learn specific English based on their needs for supporting their future careers or further study.

Facing that situation, there is a must for VHS English teachers to conduct appropriate English course design with their students' needs in each major. It is not an easy process to do. According to [Akyel & Ozek \(2010\)](#); [Liu et al. \(2021\)](#), developing English learning materials that meet the students' future workplace requirements are challenging. There must be need analysis conducted by ESP teachers to investigate the true needs of learners. This suggests that the use of suitable English course guidelines related to the students' need is very important to maximize the benefits they obtain after graduation. The analysis of students' needs in learning English is not new in the process of English teaching and learning, and a number of research has been conducted in this field. Most of the research findings have not integrated the teaching methodology and assessment methods suggested by the students. This research, however, focused on the analysis of the vocational students' needs in learning English. It was neither a replication nor duplication of any previous research. It may add and support the existing research findings and literature in the field of ESP. The novelty of this research is that the results propose an ESP course design which includes the course rationale, course contents, and course objectives. The results also reveal the teaching method and learning activities as well as the learning assessment methods preferred by the students.

This research was conducted at one of the most popular Vocational High Schools in Donggala. It has several majors, namely Accounting, Computer and Network Engineering, Office Administration, and so forth. The research was conducted to investigate the students' needs in learning English, especially accounting students. Then, the data obtained were used to create a simple course design which is relevant to accounting students. The course design consists of course rationale, materials, teaching method, and assessment. The results of this research are expected to contribute to the implementation of teaching and learning of ESP for vocational high school students in particular, and to the development of the existing literature for English language teaching in general.

## METHOD

Descriptive qualitative design was employed in this research. It is appropriate with the research purpose which aims to understand or analyze data in depth. The participants of this research were twenty-two grade XI students majoring in accounting in the academic year 2020/2021. These students were selected through purposive sampling technique in order to select some certain subjects who were involved in the investigation process. They were consented to participate in the research. They have learnt English at vocational high school for about three semesters, and have gained learning experiences in English classes which are suitable for them to provide information about their learning needs. In order to collect the data about the students' needs in learning English at accounting, the researchers used questionnaire and interview (open-ended and close-ended question).

The questionnaire was given to twenty-two students who participated in the research. It consisted of seven parts (A-G) which had 51 items to be filled out by the students. All the questions were designed in Indonesian in order to make sure that all the participants understand what each item is about. The questionnaire was shared to the students through google form because of the situation of Covid-19. The twenty-two students were interviewed to obtain information about their needs in learning English. Due to the situation of Covid-19, the researchers conducted a phone interview. The interview questions were developed from the needs analysis theory by Hutchinson and Waters. The interviews were conducted in Bahasa Indonesia in order to avoid students' misunderstanding of the interview questions. Each student was interviewed for 10-15 minutes. The interviews were recorded and transcribed for analysis. All the



data were analyzed qualitatively in accordance with the research questions. The result was also incorporated with the existing literature.

### Technique of Data Analysis

#### 1. Coding

The data which have the same theme were grouped under one coding in order to classify the data into a set of meaningful and cohesive categories. These categories are labelled with relevant conceptual and empirical objects in order to be easily organized and interpreted based on the context of the research.

#### 2. Data Reduction

In the data reduction, the focus was on selecting important data from the questionnaire and interviews, and irrelevant data were reduced. Then, the relevant data were analyzed for further discussions.

#### 3. Data Display

Data were presented in tables, pie charts, and interview excerpts, and described in detail in order to be more understandable. The data display shows connections between pieces of relevant data so that the information may be understood easily.

#### 4. Drawing Conclusion

In this step, the data were interpreted and connected to each entry by explanations. Conclusion is drawn by synthesizing key points to help readers understand the research main findings.

## FINDINGS AND DISCUSSION

From the data analysis, it was found that almost half of the students participating in the research suggested that speaking skill should get more priority in the learning process followed by reading skill, writing skill and listening skill consecutively. Speaking skill was considered as the most difficult skill by the students, so they need to have more opportunity to learn and practice speaking in the learning process. The instructional materials preferred by the students are those which are related to daily life, and those which are relevant to accounting matters for VHS students. The students recommended having more group and pair discussions to practice using English during the learning activities. Teachers were supposed to do the learning assessment by integrating the students' portfolio, observations, interviews, and peer assessment.

### Students' Language Skill Necessity

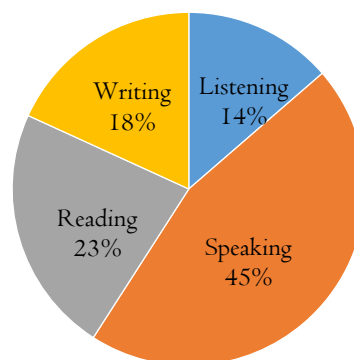


Figure 1. Students' Language Skill Necessity

Figure 1 shows that most of students (45%) really need speaking skill rather than the other skill.

### Materials Needed by the Students

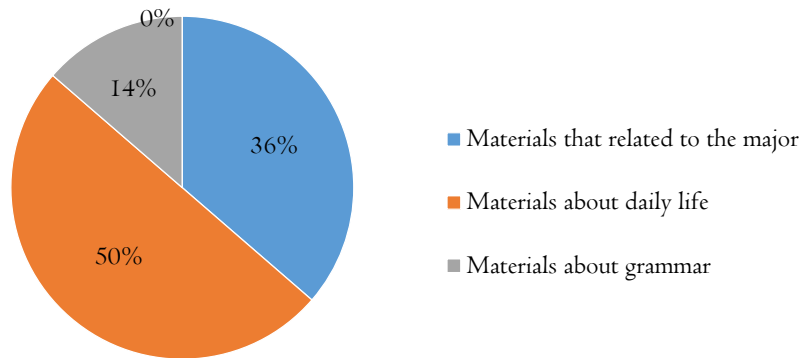


Figure 2. Materials needed by the students

Figure 2 reveals that many students need materials related to the major (36%) and materials about daily life (50%).

### Students' Level of Proficiency

Table I  
Students' Level of Proficiency

Language Skills	Level of Proficiency	
	Easiest	Hardest
Listening	27,27%	22,73%
Speaking	18,18%	59,09%
Reading	27,27%	9,09%
Writing	27,27%	9,09%
<b>Total</b>	<b>100%</b>	

Based on the table above, most of the students (59,09%) choose speaking skill as the hardest skill from the four language skills.

### Student's Difficulties in Learning English

Student 4 argued that:

*"I find it difficult to master vocabulary."*

Student 15 stated that:

*"I have difficulty in pronouncing English sentences because (they are) written differently, read differently. I'm also not confident."*

From the statements of students, it can be inferred that they are difficult in mastering vocabulary, pronouncing English sentences, and also lack self-confidence.



### Students' Learning Model

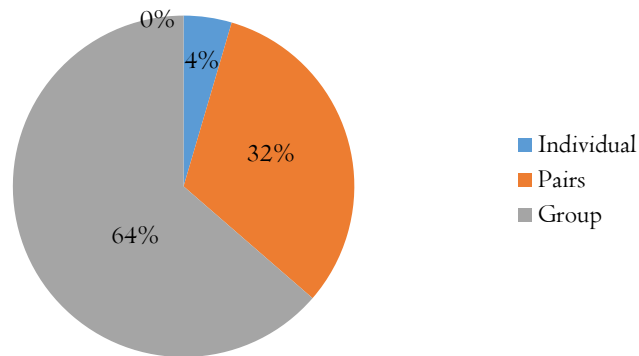


Figure 3. Students' learning model

Figure 3 shows that majority of the students (64%) prefer to choose learning in group.

### Learning Method

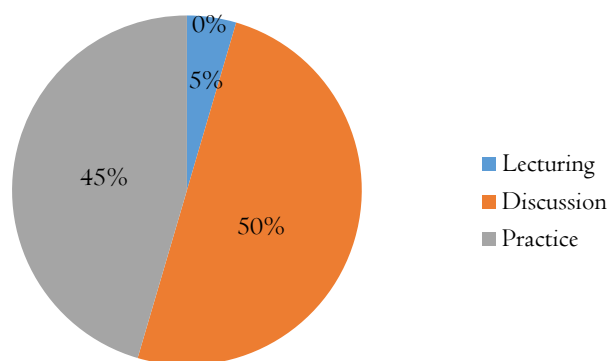


Figure 4. Learning method that students prefer

Figure 4 reveals that a half of students included in the research (50%) chose discussion as the learning method, followed by practices. This indicates that the students were convenient to do discussions in learning English.

### Assessment Used by Teacher

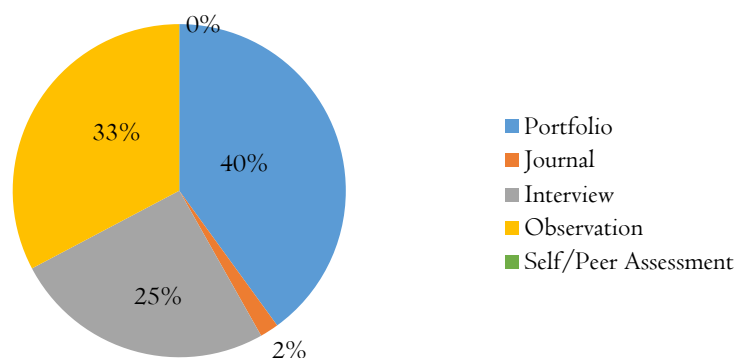


Figure 5. Assessment used by teacher

It can be seen from Figure 5 that portfolio is the most favorable method of assessment conducted by the English teachers. Then observation (33%) and interview (25%) are also used by the teachers for assessment.

### Students' Expectations towards English Language Learning

Student 2 stated that:

*"I hope that the English language learning will be better and makes easier for me to learn vocabulary in English."*

Another expectation comes from Student 7, he said:

*"I expect that I will major English at university and make my parents proud of me."*

Followed by student 19, she said:

*"I expect that it will be easier to reach my dream because the main key to get a job is knowing English well."*

All the statements above reveal that the students hope that English learning will be better in the future, it will be easier to continue studying and reaching their dream by mastering English well.

Based on the research findings, the most of students need speaking skill because as accountant they have to be able to perform good oral communication with clients or other job partners. From the four language skills, speaking is more likely considered as the most essential in second or foreign language learning (Riadil, 2020; Bahadorfar & Omidvar, 2014; Kocaman & Balcioglu, 2013; Nazara 2011). It is similar to the previous studies conducted by Nell et al., (2015); Xu et al., (2021), they found that most of computer engineering students need speaking rather than the other skills. Moreover, Bahrani and Soltani (2012) also suggested that most English learners concern how to develop their speaking ability. It is suggested that speaking skill can help students to communicate with other people and speaking can also improve their public speaking. By having proficient speaking, VHS students are more likely to be good at communicating with others.

Most of the students need English materials about daily life. Theoretical and empirical research in English as a Foreign Language (EFL) suggests that the integration of vocabulary related to daily life can be very useful for learners (Chujo, Oghigian, Utiyama, & Nishigaki, 2011). Pustaka (2021) suggests that various aspects of people's lives such as education, technology, tourism, health, economics, and so on involve the use of English. The students may find it easier to use the vocabulary or language expressions in their daily communications in foreign language when they have comprehended the vocabulary (Sari & Aminatun, 2021; Ambarwati & Mandasari, 2020). The students also suggested they need English materials which are related to accounting because they realize that as vocational students, they should learn specific English as what they major in vocational high school. This is in line with what has been suggested by Widodo (2016); Mulyah and Aminatun (2020); Syukur, Zainuddin, and Hasan (2020); Fadlia, Zulida, Surya, Asra, Rahmiati and Bania (2020), and Sari and Wirza (2020) that teaching English in vocational school should be based on the program of English for Specific Purposes (ESP) which is needed by people who work in the specific field; even though there are many students who need learning materials which are related to daily life, and others require English materials which are related to accounting for VHS.

The hardest language skill for students is speaking. It relates to their difficulties in learning English, such as the limitation of vocabulary mastery, pronunciation, and the lack of self confidence. It means that the students feel that speaking skill is the hardest one because of several difficulties they face. A majority of English learners find it difficult to master speaking skill, and they are still incompetent in oral English communication (Zhang, 2009). According to Ur as cited in Al Hosni (2014), the factors which may cause difficulties in speaking are inhibition, nothing to say, and low or uneven participation. Al Nakhlah (2016) claimed that psychological factors contributing to students' speaking difficulty may include, fear of mistake, shyness, anxiety, lack of confidence, and lack of motivation. The study conducted by Turner et al. (2021) revealed that students feel hard to master speaking skill due to the limitation of



vocabulary and the lack of self confidence they have. Therefore, it is really hard for students to speak English fluently.

Most of the students prefer learning in groups because there are more heads to exchange opinions or thoughts. While, the teacher should consider to balance discussion and practice as learning method that most students want. Group work aims to encourage language fluency as the students have the opportunity to study more independent, and they may learn from each other (Alfares, 2017). Taqi & Al-Nouh (2014); Badache (2011) argued that learners are responsible for their own learning activities in group work, so the success of a group member is the success of all members. In learning speaking, the students have more opportunity to practice speaking using the target language in group work, and this may help them to improve their speaking skill.

The assessment methods commonly used by the teacher were portfolio, classroom observation, and interview. However, many students want their teachers to use the other kinds of assessment, such as learning process assessment and self/peer assessment. Peer assessment is believed to be beneficial for students and teachers because it may facilitate students' learning development, responsibility, evaluation skills, and learning approach (Mok, 2010). Hung (2018); Nawas (2020) suggested that group peer assessment may create an environment in which the students can have meaningful conversations and beneficial peer-to-peer interactions using the target language. In self and peer assessment, students tend to focus on the processes of conducting learning activities (Chen, 2010), learning reflections, and judgment making (Alzaid, 2017). The use of self-assessment tends to engage the students to identify their strengths and weaknesses in the process of English learning (Mazloomi & Khabiri, 2018; Moqbel, 2018). In line with the learning situation, the students expect that the process of learning English will be able to help them develop their speaking skill. By mastering English well, it can be easier for them to continue their study and to find a good job in the future.

## CONCLUSION

The result shows that the language skill which students need the most is speaking. Related to speaking, the students lack vocabulary, pronunciation, and self confidence. Therefore, they expect that the English language learning will be better in the future so that they can speak English proficiently. Besides, most of the students learn English in order to continue studying and also to get a job easily after graduating from vocational school.

Related to the students' needs, the researchers developed a set of English course design which is suitable for accounting students. There are four components in the course design. The first is course rationale which contains the target learners, the content of course, and the objective of the course. Second is course materials that the topics are divided into learning materials related to accounting for VHS and about daily life. The third is the teaching method, from which the students like discussions and practices in the English learning process. The last point in the course design is an assessment method that includes portfolio, observation, interview, and peer assessment.

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