DESIGNING ENGLISH FOR SPECIFIC PURPOSES (ESP) SUPPLEMENTARY MATERIALS FOR STUDENTS OF ACCOUNTING PROGRAM

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Abstract

This aim of this research was to design and provide a supplementary ESP learning material for accounting program of Polnep PSDKU Sanggau that related to the students' accounting work-environment. The supplementary material was developed based on the students' needs that tailored to their field. The participants of the research were the third semester students of accounting study program. This study used ADDIE model, applied questionnaire to the students as respondents and interviewed the English lecturer as developing material collaborator. The results indicated that the materials were already effective and practical, it covered the students target language and the field of study, understandable, helpful and interesting. Lecturers and students can use this material easily, it can increase the students' skills and interests (practicalities). The material design provided skillful learning content, set with students' interest, and clear target in learning. The intended product is in form of an ESP supplementary learning material for Accounting Students of Polytechnic Pontianak PSDKU Sanggau.

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INTRODUCTION

It is an incontrovertible fact that people in many places are learning English as a medium to communicate with others, especially in the world of work. In the universities, the students learn English for Specific Purposes (ESP) to learn how communicate in the registers of their field work. The students need to learn ESP to prepare their future carrier in the global era. Good command of ESP makes the students able to use English as a medium in their occasion effectively. However, there are some failures still occur in teaching ESP in the university. The problems sometimes occur in the teaching pedagogy, the teaching method and media, especially learning materials. The

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learning materials is needed to be exist in order to help the students in learning processes and they affect the students' motivation in learning. Therefore, the educator needs to consider the materials that will be used in ESP teaching and learning processes.

Students of Polytechnic must be prepared to be competent, professional and communicative globally. The goal of ESP subject is to prepare them have reasonable communicative soft skill in English registers, so the English lecturers must be creative and innovative in constructing the ESP learning materials. At Polytechnic Pontianak PSDKU (Program Studi Di Luar Kampus Utama) Sanggau, the students majoring in accounting learn English in two semesters (1 year), each of which having two credits. They need to learning four language skills (listening, speaking, reading and writing), linguistic aspects (vocabulary & grammar) and how to communicate based on their work setting or program. In reference to the pre-observation, the students' English command was not satisfying. The students did not master the way to communicate based on their work setting. The researcher found that the available ESP learning materials at Polytechnic Pontianak PSDKU Sanggau were still not based on the students' need. Moreover, the materials available were still in General English (GE).

In teaching ESP, the lecturer need to provide learning materials which English based on a particular job-based setting. Then, the lecturer can use the developed learning materials to teaching and learning process. To reach the teaching objectives formulated in the curriculum (syllabus), the lecturers must prepare the ESP learning materials by themselves to bring the students to the concerned curricular aims. One of the potential settlements is that the lecturers could design and construct developed ESP learning materials that reflect the target audience specialization. It is significant for the lecturers to provide the ESP learning materials to enable the students to achieve the communicative purposes in their work environment. Developed ESP learning materials which based on students' needs are functional to motivate the students to study by exposing them to the topic related to their realm. Besides, the developed supplementary materials which are relevant to the students' academic discipline could help them enrich their learning experience. ESP teachers are frequently confronted with the task of either designing needs-specific materials or adapting commercially produced ones to fit various needs and goals (Bielawska, 2015, p.4). Therefore, developed ESP learning materials based on students' need for learning ESP should be provided for the students of Accounting Major.

Some researchers already completed their research in developing ESP learning materials. They include (Mafruudloh, 2020) doing research entitled Materials for English Specific Purposes in Hospital "Developing Administration Department" and (Puspita et al., 2017) who studied the research entitled "Developing ESP Reading Materials by using Authentic Materials for Automotive Students at SMKN 2 Jember". Both researchers reported that the developing ESP materials could be used effectively and useful for the students. Both developing ESP learning materials could improve the students' fluency in communicating based on the job setting. Meanwhile, the researcher's interest is to help the lecturers prepare their students to be able to communicate in English effectively based on the requirements of their profession and their needs by developing ESP learning materials for third semester students of Accounting Major at Polytechnic Pontianak PSDKU Sanggau. This study attempts to develop an ESP learning material that may enrich and help the students in learning English.

METHODS

This study is development research. Development Research aims to provide a comprehensive introduction to undertaking research in the multi and interdisciplinary field of development studies (Desai & Potter, 2006, p.3). The researcher will develop supplementary English materials that can be used by the students of the Polytechnic Pontianak PSDKU Sanggau Regency. Analysis step is needed to help the researcher find the result. The analysis step is to look for the causes and problems in the performance gap (Branch, p.2009). In this step, the researcher has analyzed the students' learning needs questionnaire, the feedback toward the English supplementary material from the English lecturer and the students. The data was analyzed by the researcher qualitatively. The data is show in the analysis summary.

During the implementation, the researcher will conduct an observation and take some documentation. Then, the data from observation will be analyzed qualitatively. Before the developed ESP learning materials are implemented, they have been evaluated by the researcher. Then, after the implementation, the ESP learning materials will get an evaluation by the lecturer and the students' feedback. The development method used ADDIE model by Branch (2009), which consists of five steps: analysis, design, development, implementation, and evaluation. The ADDIE concept is as follows:



Figure 1. Addie Concept Source: Branch (2009)

The researcher conducted all of the steps in this research study. ADDIE is merely a process that serves as a guiding framework for complex situations (Branch, 2009, p.4). The participant of this research was the third semester students of accounting study program. The researcher was conducted a trial by implementing the ESP learning materials to the students of accounting major third semester of the 2021-2022 academic year after the ESP learning materials are developed. ESP for Accounting program is one of their subject in third semester. There were some tools of data collection for this research study, namely students' learning needs questionnaire and feedback questionnaire. The researcher used the students' learning needs questionnaire to collect the data of the students' targets and needs. For the feedback questionnaire was conducted to collect the English lecturer's and the students' feedback on the English supplementary materials after the trial. Data on the product's feasibility were evaluated by analytical validation findings, material expert, media expert, and trial usage by instructors and students. The writer will assess the supplementary material by experts before to implementation, and following implementation, the assessment will be examined by student feedback.

RESULTS Need Analysis

First, the researcher has analysed the students' level in English mastery. Most students of the Accounting Department at PSKDU Sanggau still in basic level. There were only 7 students out of 47 research participants in Intermediate level of English, moreover the is none of them in advance level. The details can be seen in following table:

Table 1. The Level in English Mastery	
Need of ESP	Number of respondents and percentage agreement
Basic level	85,10% (40 students)
Intermediate level	14,90% (7 students)
Advance level	0%

The students who still in the basic level, just mastered limited vocabulary, limited working knowledge of grammar, and a poor common expression. Then, the students who still in intermediate level could converse relatively clearly, comprehend simple texts, and could adapt at learning new words and grammar. It can be concluded that students need to learn English from the material that still easy to be recognised and understanded by them. Second, the researcher has analysed the students' agreement toward the procurement of ESP supplementary material. This is important to ask them this question considering that this book was developed for them. The results are as follows:

Table 2. The analysis of student's agreement on the learning needs toward
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	ESP
Need of ESP	Number of respondents and percentage agreement
Agree	87,24% (41 students)
Not Agree	6,38% (3 students)
Not Sure	6,38% (3 students)

From the table, it can be seen that 87,24 % (41 students) is agree about the procurement of ESP supplementary material. Besides, there are only 6,38 % (3 students) not agree and 6,38 % (3 students) not sure about it. Third, the researcher has analysed which the English skills (between speaking, writing, listening and reading) that really important to be learned by them to support their carrier. The result are as follows:

Tuble 5. The Students' English Skins	
English skill	Number of respondents and percentage agreement
Speaking	80,85% (38 students)
Writing	68,08% (32 students)
Listening	46,80% (22 students)
Reading	46,08% (22 students)

Table 3. The Students' English Skills

From the table, it can be seen that most of the students really need to learn speaking in ESP learning there are 80,85% (38 students) choose speaking skill, 68,08% (32 students) choose writing skill and 46,80% (22 students) choose listening and reading skills.

Table 4. The English Component for ESP Supplementary Materia
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English Component	Number of respondents and percentage agreement
Pronunciation	65,96% (31 students)
Vocabulary	36,17% (17 students)
Structure and grammar	29,78% (14 students)

From the table, it can be seen that 65,96% (31 students) indicates that the ESP materials must be fulfill the students' needs to master the pronunciation. However, 36,17% (17 students) expressed their willingness to stress their study on vocabulary and 29,78% (14 students) need to learn structure and grammar.

Table 5. The Students' Preference of English Learning Materials (Speaking)

English learning materials	Number of respondents and percentage agreement
They like to learn speaking skills from the texts of news, articles, films, and songs as learning materials	70,21 % (33 students)
They like to learn speaking skills from monolog or dialogue texts with pictures or sequences of pictures	34,04 % (16 students)

They like to learn speaking skills from monolog or dialogue	
texts	14,90 % (7 students)

Furthermore, 70,21 % (33 students) chose to learn like to learn speaking skills from the texts of news, articles, films, and songs as learning materials. 34,04 % (16 students) chose to learn speaking skill from monolog or dialogue texts with pictures or sequences of pictures. 14,90 % (7 students) chose to learn speaking skills from monolog or dialogue texts.

English learning materials	Number of respondents and percentage agreement
They like to learn the listening skills from monolog or dialogue texts with pictures and glossaries.	61,70 (29 students)
They like to learn the listening skills from monolog or dialogue texts with pictures or sequences of pictures.	19,14 % (9 students)
They like to learn the listening skills from monolog or dialogue texts.	14,90 % (7 students)
They like to learn the listening skills from monolog or dialogue texts with glossaries.	14, 90 % (7 students)

Table 6. The Students' Preference of English Learning Materials (Listening)

From the table, it can be seen that 61,70 (29 students) want to learn the listening skills from monolog or dialogue texts with pictures and glossaries. 19,14 % (9 students) want to learn the listening skills from monolog or dialogue texts with pictures or sequences of pictures. 14,90 % (7 students) want to learn the listening skills from monolog or dialogue texts. 14, 90 % (7 students) want to learn the listening skills from monolog or dialogue texts with glossaries.

English learning materials	Number of respondents and percentage agreement
They like to learn the reading skills from the passages with pictures and glossaries	55,32 % (26 students)
They like to learn the reading skills from the passages with pictures or sequences of pictures	27,66 % (13 students)
They like to learn the reading skills from the texts consisting of several paragraphs	23,40 % (11 students)
They like to learn the reading skills from the passages with tables or diagrams	0 % (0 student)

Table 7. The Students' Preference of English Learning Materials (Reading)

From the table, it can be seen that most students wanted to learn the reading skills from the passages with pictures and glossaries as learning materials, some students preferred to learn from the passages with pictures or sequences of pictures, while the rest chose to learn from the texts consists of several paragraphs and none of the students wanted to learn the passages with tables or diagrams.

English learning materials	Number of respondents and percentage agreement
They like to learn the writing skills from the texts given as examples to practice writing	48,93 % (23 students)
They like to learn the writing skills from the explanation about the structure of sentences in English	29,78 % (14 students)
They like to learn the writing skills from the texts with pictures given as examples to practice writing	27,66 % (13 students)

Based on the student's preference for the writing skills, most students thought that learning from the texts given as examples to practice writing as their needs, while other students wanted to learn the writing skills from the explanation about the structure of English sentences, and other ones preferred to learn writing from the texts with pictures given as examples to practice writing.

The Prototypes of Supplementary Materials

The researcher has figured out the prototype of the supplementary material. There are the organizing principle and the framework as the concept for the supplementary material. For the organizing principle, the researcher divides there are 2 ideas of material content. First, it was based on the pedagogical content. Second, it was based on part of professional duties (accounting program disciplines) which should be learned by the students of the accounting program.

Developing The Supplementary Materials

The development of the supplementary materials came next. The researcher built the prototype and used it during the development stage. Then, based on the findings of the students' aims, needs, standards, and fundamental skills, the Supplementary material for the students of the accountant program was prepared. The researcher deepened the Supplementary materials by making the records accessible for listening exercises. The researcher modified and utilized a considerable number of sources from online sources, English textbooks and enrichment activities as the result of this stage.



Figure 1. The Unit 1 of the supplementary material

For the Unit 1, it is about introducing accounting. "What is accounting?" is the title of Unit 1. As students of the accountant program, one of the things they need to know is types of the accounting job. Moreover, they need to know what an accountant does. This unit aims to help them learn the types of accounting jobs and the common task of the accountant. For speaking activity, this unit gives. instance of communicate greet new co-workers and introduce one self and how to introduce themselves when they meet a new co-worker at their office, how to ask someone's identity and how to introduce oneself. Then,

they can listen carefully to the radio and do the task about the video as a listening activity. This unit provided with a text with title "What is Accounting" as a reading activity. In this unit, the students can also learn about structure. This unit provide a lesson about understand the sequence word and also provided with task to make a sequence story based on the picture as a writing activity. Then, for vocabulary activities, this unit provide a link of a video in YouTube about accounting verb and some cross word puzzle in order to help them increase their vocabulary mastery.



Figure 2. The Unit 2 of the supplementary material

In Unit 2, the supplementary material content of the type of accounting job and the common task of an accountant. Some of the topics are the types of accounting job, the common task of accountant and accounting vocabulary. The title of unit 2 is "Types of Accounting Job". It is intended to help the students really know about the types of accounting job and the common task. There are some activities for warming up, listening activity, speaking activity, pronunciation activity and vocabulary.

Unit 3 (How to Deal with Accounting Client)



Figure 3. The Unit 3 of the supplementary material

For the Unit 3, it is about accounting clients. "How to Deal with Accounting Client" is the title of Unit 3. As students of the accountant program, they need to know how to face their clients. Moreover, they need to know how to communicate. This unit aims to help them learn the way to communicate in various situations. It gives instance of communicate with clients in a phone as speaking activity, instructions on how to communicate with difficult clients as reading activity, accounting review as listening activity. There are also some additional discussions for reading activity with title "Making a Carrier in Accounting". This text aim to help the students have more knowledges, some motivations and encourage them success in their career as an accounting. Moreover, they learned accounting vocabulary and how to pronounce them. There are some video links as part of the material to help them understand the pronunciation and to help them be more engaged in the learning process.

The Implementation of English Materials

The researcher has already completed the supplementary material at this point, and it is prepared for use. At this step, the researcher conducted simulation-based tests using the instructional materials created for the students of the accountant program. The English lecturer and the students agreed to use the learning resources created by the researcher when the material was being implemented in class. Along with the lecturer, the researcher has carried out teaching and learning activities. The lecturer did as instruct and completed all of the tasks listed in the course materials. The English group got things going with some warm-up activities. The activities pictured were to be viewed and observed in pairs, the English lecturer instructed the students.

The proper lesson was then continued. The English lecturer was given the provided recorder of dialogue for the listening activity during the listening activity portion. The students were instructed by the English lecturer to listen to the dialogue and correctly complete it. The students were really engaged while the English teacher played the recorder three times. They then spoke about the responses as a group. The speaking exercise portion of the class was then added. The students were instructed by the English lecturer to imitate her by repeating the dialogues from the assigned readings. The instructor then instructed them to practice with partners. The students were really engaged in this activity.

Following the speaking activity, the lecturer moved on to explain the introduction. They proceeded to engage in all of the offered activities to improve their skills until the lesson was over. It shows that applying the information during the teaching and learning process is not hindered at any point in the process. There were no difficulties that the students or the English lecturer found. Following the study, the researcher also sought feedback on the supplementary material from the students and the English lecturer.

The researcher might conclude that the students are more enthusiastic about studying English after the implementation of the supplementary material. From the very beginning, all of the students actively participate in the teaching and learning process. Students carefully listened to the recording while they concentrated on adding the missing words to the dialogue that was provided as the activity. Also, they engaged in active speaking practice using the offered dialogue. Also, when reading and writing exercises are carried out. The language utilized in the supplementary material was simple for them to understand, which kept them interested until the teaching and learning process was complete.

The Evaluation of Supplementary Materials

To determine a product's quality, suitability, and attractiveness, an evaluation is required. The English lecturer and the Accounting Major students at Polytechnic Pontianak PSDKU Sanggau have also provided feedback. Feedback from the participants is necessary for creating great Supplementary material as part of evaluation. Both the English teacher and the students have given the supplemental material positive reviews. The English lecturer stated that the supplemental material was quite valuable based on the list of feedback. Based on the lecturer's feedback on the learning material, this English learning resource is effective in its cover design, the letter used, the content of the materials, the material presentations, the instructions, the steps, the delivery of goals, and the examples given to assist the students. The Supplementary material is also excellent in terms of the graphics offered, the language used, the list of vocabulary provided, the adequacy of the materials concerning the comprehension level of the students, and the materials' capacity to inspire the students to study English.

The majority of the students who provided comments on the learning materials thought the English resources were well-designed for the cover, the letter utilized, the content, the presentation, the directions, the processes, the delivery of goals, and the examples used to assist the students. Then, the Supplementary material is excellent in terms of the cover, the visuals offered, the language used, the list of vocabulary provided, the adequacy of the materials concerning the comprehension level of the students, and the materials' capacity to inspire students to study English. The researcher also requests that they comment on, criticize, and offer suggestions for the Supplementary material on the feedback form. Here are some impressions from the feedback: The supplementary material helps students overcome the challenges they typically face, it can increase students' interest in learning English, it can be used both inside and outside of classrooms, it is simple for students to understand, and there are a variety of activities available to help students gain a better understanding.

There are some criticisms from the feedback: There are too many questions, English learning resources are full of English language without translation, and the activity instructions contain some perplexing sections. The feedback included some further suggestions, which are as follows: It has to be corrected in the cover layout of the English learning materials, the typing errors, the addition of the vocabulary builder, the changing of a few less evident images, the addition of the grammar guide in Unit 2, and the structures of the materials.

DISCUSSION

The researcher should have aware of the English ability level of accounting students' of PSDKU Sanggau. There are three categories such as basic, intermediate, and advanced English skill levels. When the students can speak quite fluently, understand the main ideas of the text-book, and learn new words and grammar with ease, they are considered to be at the intermediate level. Otherwise, when they had problems in limited vocabulary,

poor understanding of reading comprehension, had barrier in delivery the spoken English and the written, they were considered at the basic level. At intermediate level, the student can speak exceptionally fluently about most topics, understand a variety of texts, be adept in a wide range of vocabulary, and have a firm grasp of grammar. Among the 47 respondent students, the findings indicated that they were at basic level, needed ESP, had lacks of speaking and pronunciation, difficulty in mastering grammar, reading and writing.

By the reason of it is important to understand language learners' needs, a great deal of need analysis research has been conducted and done so in a variety of contexts and using different methodological approaches (Poedjiastutie & Oliver, 2017, p.124). Before the lecturer and the students started the teaching and learning processes in the classroom, a need analysis was an essential component. In this study, the researcher discovered the outcomes of the students' English learning objectives, their level of English proficiency, their need to acquire ESP, and their learning skills.

Students, on the other hand, have some knowledge of their professional field (generally in their first language) and usually have a real motivation to learn the language (e.g., communicate with clients, read a manual, be promoted) (Sarmento et al., 2018, p.4). They therefore should become fluent in English if they want to support their future careers. The results indicate that they truly need to master the ESP program if they want to be able to do business with foreigners and work for famous institutions or corporations abroad, which is what most of them hope to do in the future. Furthermore, they mentioned that they studied English so that it would be easier for them to take advantage of the possibilities to take part in training and scholarship programs abroad.

The lecturer needs to provide plenty of opportunities for the students to practice speaking to prepare them to accomplish their objectives. The main thing is students need to know what language means to express their thoughts in the immediate situation in the lessons, when they exchange views, experiences and knowledge (Alibekova & Urinboyeva, 2020). As a result, they can communicate more effectively by using the language.

Vocabulary learning is one of the building blocks of language acquisition (Patterson, 2017, p.164). The students' most important skill to develop for the English component is vocabulary proficiency. As a result, the lecturer must assist them in expanding their vocabulary. Moreover, students could find their preferable methods to look up for new English words (Low, 2018, p.159).

Most instructional materials in many educational settings have been created without considering the goals and objectives of the students. They are mostly developed based on the teachers' perceptions, intuitions, as well as subjective personal beliefs without any objective assessments of the learners' situations and needs (Andi & Arafah, 2017, p.420). Based on the findings of the analysis, the lecturer must determine the best teaching method and develop learning media that meet the goals and needs of each student in learning English. Based on Tomlinson's text-driven framework, the problems will be solved if every school or institute creates their English language teaching materials which bare in mind learners' needs and wants to engage them as much as possible (Al-Mousawi, 2020).

In conclusion, polytechnic students have goals for their future careers. Based on their fields, the majority of them need to learn English specifically. Most of them need to improve upon their speaking abilities, vocabulary and pronunciation mastery. They want to learn the ESP program in order to do business with foreigners and to be able to work for famous multinational organisations or enterprises, which is where they want to work in the future. To choose the pedagogy that best meets the needs of the students, the lecturer must identify ways to better show their concern for the students through the examination of their aims and needs.

CONCLUSION

This study has successfully developed supplementary material tailored to the needs of Accounting Major students at Polytechnic Pontianak PSDKU Sanggau. This resource, designed in accordance with the ADDIE technique, serves as an invaluable supplement to the students' learning journey. It aligns with the curriculum while addressing students' specific goals and needs related to their field of study. By providing this supplementary material, students are not only better equipped to excel academically but are also more motivated in their English language learning endeavours. The positive feedback from students further validates the effectiveness and practicality of this resource. Overall, this study demonstrates the significance of adapting educational materials to students' needs, enhancing their learning experiences, and fostering motivation in pursuit of academic excellence.

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