

An Investigation of Needs Analysis and the English Textbook Used for Accounting Major Students

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Abstract

Indonesian government categorized vocational school study program into nine: technology and engineering, information and communication technology, health, agribusiness and agro technology, fisheries and marine, business and management, tourism, fine arts and crafts, and performing arts, each of which requires different teaching materials relevant to the learning outcomes and market demands. Logically, the students from various vocational study programs could not possibly have the same textbook since their needs in the work industry also differ from one another. This study aims to investigate whether the English textbook that 11th-grade students of accounting majors use is compatible with their needs. This study adopted a qualitative study approach, particularly a case study method utilizing needs analysis and document analysis as research instruments. This study found that accounting students need the speaking skill and also vocabulary skills the most for their future careers. It was found that the English textbook used by 11th-grade students of accounting majors could not meet the students' needs because the materials in the textbook are considered too general. In other words, the textbook is not major-specific to cater to their work contexts. This result suggests that vocational schools are required to conduct a needs analysis before creating teaching materials, especially textbooks for vocational school students.

Keywords: Accounting major; needs analysis; textbook evaluation; vocational school

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INTRODUCTION

The ubiquity of textbooks utilization in the classroom is well-established. In the Indonesian context, the use of textbooks is very common, including in ELT classrooms. This phenomenon is in accordance with Hutchinson & Torres (1994) who stated that textbook is a universal and crucial element in ELT classes, Radić-Bojanić & Topalov, (2016) asserting that a textbook has been the primary teaching instrument since the 19th century, and Gunantar (2017) who stated that textbooks are very important parts in teaching and learning process. In addition, Sheldon (1998) stated that a textbook is the visible heart of any ELT program. For these reasons, a textbook is designed for groups of learners in a certain context, such as in a specified educational context within a certain country (Muniroh, 2018). To achieve the curricular goals, the Indonesian Ministry of Education, Culture, Research, and Technology (MECRT) has designed guidelines for textbook use for every course and grade. That is why the textbooks that are used in Indonesian schools tend to be the similar in terms of scopes and objectives. Some schools adopt the government-recommended textbooks. For example, most students of 8th grade from different schools, particularly public schools, use the same textbook *Bahasa Inggris: When English Rings a Bell* published by the Indonesian Ministry of Education, Culture, Research, and Technology. A smaller portion of schools use textbooks from other

authorized publishers that design and develop textbooks that are still in line with the national curriculum.

In the context of vocational schools in Indonesia, most also use the textbooks that are designed by MECRT. As the vocational schools have various majors categorized into nine: technology and engineering, information and communication technology, health, agribusiness and agro technology, fisheries and marine, business and management, tourism, fine arts and crafts, and performing arts (*Peraturan Pemerintah Republik Indonesia*, 2010). Rationally, they would not utilize the same textbooks, because their needs also differ from one another. For example, English for business students must be very different from English for medical students. Hence, a textbook should suit the needs, interests, and abilities of the students (e.g Cunningsworth, 1995; Hutchinson & Torres, 1994; Paltridge & Starfield; 2013; Setiawati, 2010).

ESP in its proper implementation has not been widely known and adopted in Indonesia. It is indicated by the results of the previous studies which stated that curriculum designers in Indonesia have never conducted a needs analysis to discover learners' needs from different majors (Purwanti, 2018). Askar (2013) also stated that the national English curriculum for the vocational school is not developed by those who understand ESP or ESP experts. Sukarni (2019)'s findings also stated that the content

of English textbooks designed by the government for vocational school students is not specifically designed for vocational school students. Thus, the vocational school curriculum and materials in Indonesia are considered too general and could not meet the needs of the students.

Several previous studies conducted to analyze and evaluate the compatibility between English textbooks and the needs of vocational school students showed that the English textbooks that are generally published by the Indonesian Ministry of Education could not meet the needs of vocational school students from various majors (e.g Cahyati et al., 2014; Nuhamsih & Syahrial, 2017; Oktarin et al., 2019; Nur & Joaria, 2021). However, one of the studies that are conducted by Salehi, et al. (2015) in Iran found out that the textbook used was designed based on the Iranian medical students' linguistics needs. This study will adapt some of the research methods from the previous studies. The major differences between this study and the previous studies are the major of the students and also the book that will be analyzed. In this study, the researcher tries to investigate the needs of 11th-grade students who majored in accounting, because accounting major is known to be the favorite major in this region. And in this study, the researcher will analyze the textbook titled "Bahasa Inggris Kelas XI untuk SMA/MA/SMK/MAK", because that book is now widely used by students from various majors in several vocational schools in this region.

For that reason, there is a need to investigate the use of textbooks to see if it fits the needs of specific majors. Particularly, this study attempts to scrutinize the use of the textbook used for 11th-grade students of Accounting major and the compatibility between the needs of the students and the English textbook they used. The study is important to learn the needs of the students majoring in Accounting so that teachers can develop their teaching materials and strategies that are in line with the needs of the students. It is also intended that the findings will increase the teachers' and stakeholders' awareness towards choosing the appropriate textbook that meets the needs of the students especially those in vocational education to better prepare them for the job market and career in their professions.

METHOD

This study adopts a qualitative case study to describe a case, identify the key issues of the case, and then analyze the case (Gerring, 2007). Specifically, this study is intended to look deeper into participants' needs to work in the industry and the compatibility between the English textbook and the occupational needs. The participants in this study were the 11th-grade students of accounting major of one of a vocational school in Lampung Province.

To get the needs analysis data from the students of Accounting major, the researcher distributed a needs analysis questionnaire. The questionnaire was about students' profiles, the difficulties that the students face in learning both general and sub-English skills, as well as students' needs towards general and sub-English skills. To

gain more information about the needs of accounting students and also their perspective towards the English textbook, a different set of questions was asked during the FGD which employed a semi-structured interview format whereby new and follow up questions were added to clarify the students' answers. The FGD was conducted online via a video conference application.

In analyzing the questionnaire data, the researcher wrote the percentage of each aspect measured, located the trend or the highest percentages of each aspect, read each of students' reasons carefully since the questionnaires include open-ended questions, identified response categories, and finally made a narrative interpretation about the needs analysis data. Then, the researcher transcribed the interview since it was video recorded to evince the data in a written document. Then, the researcher read the transcript thoroughly and annotated some relevant words, sentences, etc. Then, the researcher identified response categories and finally wrote the findings. After interpreting the needs analysis data, the textbook was analyzed per chapter thoroughly. The textbook was analyzed based on Cunningsworth (1995)'s theory on textbook evaluation. Similar to a previous study conducted by Rahmawati, L. (2018) which also utilized Cunningsworth's checklists in analyzing the textbook. Once the needs analysis data were interpreted, the researcher analyzed the textbook used by the students by comparing the needs of the students with the textbook. As a research method, document analysis and qualitative case study are particularly applicable. And analyzing a document using case study data plays an important role in data triangulation and is included as one of the specialized forms of qualitative research (Bowen, 2009).

FINDINGS AND DISCUSSION

Needs Analysis

School Context and Students' Profiles

The school, located in Lampung, provides 8 majors which are classified into two categories. The first category is business management, and the majors that are included in this category are: 1) accounting, 2) banking and microfinance, 3) Syariah banking, 4) office automation and governance, and 5) online business and marketing. The second category is technology. In the second category, there are only three majors, they are: 1) computer and network engineering, 2) software engineering, and 3) multimedia. Per the school's student recruitment statistics, of all the majors, Accounting becomes the most favored major. Students who participated in this research were 11th-grade students of accounting major. There were 71 students in total, and 67 students submitted the questionnaire back (94%). And from the student's profile data collected via the questionnaire, it can be seen that the majority of the students are female (77.6%) and the rest of them are male (22.4%). This result is also observed by Siboni, B. et al. (2016) who stated that today, there are more female students than male students in the accounting major.

In the questionnaire, the majority of the students (68.7%) consider that English is very important for their future careers for various reasons. Most of the students in the questionnaire said that learning English is very important because there are many technical terms found in accounting, especially in the software that they often use. Some of the students stated that English is very important since it is a lingua franca. And some of the students stated that English is very important for communicating purposes, such as communicating with their future foreign customers or client. In FGD, when asked about the importance of English in the accounting field, the students' answers are quite similar to their answers in the questionnaire.

"For me, English is important in the accounting field because companies prefer to hire those who are good in English" (S2)

"English is important because, in the accounting field, there are many technical terms. The instructions in the software used are also in English. So, whether we [accounting students] want it or not, we have to learn and understand English. That is why English is important in the accounting field" (S4)

"Because English is an economic language" (S7)

"English is important because whatever our [accounting students] job would be, we undoubtedly will need English" (S5)

The words "companies", "job", and "economic language" said by S2, S5, and S7 indicate that the students are fully aware that they are obligated to be ready to work in accounting-related industry after they graduated from the vocational school and they realize how important English is in their work industry later. "...whether we want it or not..." in S4 answer somehow shows a surrender tone that indicates accounting students have to learn and understand English because there are many technical terms found in the accounting field. Some of the students' reasons are in accordance with Suyadi (2016) who stated that English is very important for accounting students because it could help them understand the basic knowledge of accounting, understanding and apply the steps to do a journal as a report, etc. Table 1 shows students' opinions on the importance of English in the accounting field.

Table 1
Students' Opinion on the Importance of English in Accounting

%	Opinion
68.7%	Very important
23.9%	Important
3.0%	Moderately important
3.0%	Little important
1.5%	Unimportant

Students' Difficulties towards General and Sub English Skills The second part of the questionnaire was intended to investigate to what extent the students of accounting major have difficulties on both

general and sub-English skills. The first and second questions were intended to know the general skills that are considered very difficult and easy by the students. Table 2 answers the first question "in your opinion, which general English skill is the most difficult?":

Table 2
The Students' General English Difficulty

English skills	You have difficulty (choose one)
Listening	14.9%
Speaking	38.8%
Reading	3%
Writing	3%
Vocabulary	6%
Grammar	34.3%

The result of the first question shows that speaking (38.8%) and grammar (34.3%) are considered by the students as the most difficult skills, and then followed by listening skills (14.9%). The other three skills (vocabulary (6%), writing (3%), and reading (3%)) become the least difficult skills, according to the students. they said that speaking skill is difficult because it is hard for them to pronounce the word and they are not confident enough to speak English. one student in FGD stated that:

"I truly realize that speaking skill is needed. However, I am not fluent enough in speaking in English. My tongue is like stiff when I speak English" (S6)

The word "stiff" shows that the students are not used to speaking English. This reason, combined with previous reasons in the questionnaire shows that the students might not be given enough speaking practice.

The majority of the students (43.3%) chose reading skills as the easiest English skill, followed by listening (23.9%) and writing (19.4%) skills. According to the students, grammar becomes the least easy skill since the percentage of it is only 1.5%. The students stated in the open-ended question attached in the questionnaire that reading is the easiest skill because reading is one of their hobbies, they could understand the content easily, and by reading, they can see the correct spelling of a word. Table 3 shows the answer for the of the second question, and Table 3 displays the students' difficulties towards sub-English skills.

Table 3
The Easiest General English Chosen by the Students

English skills	You don't have difficulty (choose one)
Listening	23.9%
Speaking	6%
Reading	43.3%
Writing	19.4%
Vocabulary	6%
Grammar	1.5%

Generally, as can be seen in Table 4, the majority of the students face difficulties in all sub-

skills except reading sub-skills (number 5-8). In reading sub-skills, the majority of the students select quite easily in almost every aspect. Beginning from the first aspect, which is *reading technical terms in the accounting textbook used*, the majority of the students (41.8%) consider that this aspect is quite easy, followed by 35.8% of the students who consider this aspect as easy. Only 1.5% of students, consider

this skill as difficult, even 0.0% of the students or none of them consider this skill as very difficult. The second aspect, *reading, and understanding financial charts and data related to accounting* is also considered moderately difficult to easy by the students. It can be seen from the highest percentage that is in the moderately difficult column (35.8%), and the second-highest percentage is in a quite easy column (34.3).

Table 4
Table of Students' Difficulties towards Sub-English Skill

No.	English sub-skills	You have difficulty				
		1	2	3	4	5
1.	Listening to and understanding accounting-related material/presentations from various media such as videos and/or podcasts or in-person (workshops, seminars, etc.)	3%	10.4%	43.3%	31.3%	11.9%
2.	Interacting with foreign customers or clients directly	0.0%	38.8%	44.8%	9%	7.5%
3.	Delivering a presentation related to accounting materials	3%	10.4%	59.7%	22.4%	4.5%
4.	Reporting financial charts or data orally	7.5%	19.4%	35.8%	29.9%	7.5%
5.	Reading technical terms in the accounting textbook used	0.0%	1.5%	20.9%	41.8%	35.8%
6.	Reading and understanding financial charts and data related to accounting	1.5%	11.9%	35.8%	34.3%	16.4%
7.	Reading and understanding instructions on digital applications used in accounting	1.5%	3%	25.4%	55.2%	14.9%
8.	Reading accounting related modules and articles	3.2%	12.9%	32.3%	45.2%	6.5%
9.	Creating and writing balance sheets, cash flow, etc.	0.0%	6%	41.8%	37.3%	14.9%
10.	Writing financial reports	3%	11.9%	43.3%	29.9%	11.9%
11.	Writing a job application such as a CV and resume in the accounting field	1.5%	10.4%	52.2%	26.9%	9%
12.	Technical terms in accounting	3%	6%	23.9%	50.7%	16.4%
13.	Grammatical structure for daily communication	4.5%	6%	59.7%	20.9%	9%
14.	Grammatical structure frequently used in reports	3%	4.5%	43.3%	38.8%	10.4%

1 (very difficult) 2 (difficult) 3 (moderately difficult) 4 (quite easy) 5 (easy)

Even 16.4% of the students consider this aspect easy. The lowest percentage of this aspect is in the very difficult column, with only 1.5% of the students who consider this aspect as very difficult. In reading and understanding instructions on digital applications used in accounting, the majority of the students (55.2%) consider this skill as quite easy. 25.4% of the students consider this skill as moderately difficult. And 14.9% of the students consider this skill as easy which means that they rarely find difficulties in reading and understanding instructions on accounting-related digital software. Similar to the two previous aspects, the lowest percentage in this aspect is in a very difficult column (1.5%). In the last aspect, the highest percentage is still in a quite easy column (45.2%). And the lowest percentage is in the very difficult column (3.2%). The highest percentages that are relatively in a quite easy column and also the lowest percentages that are in the very difficult column show that the students did not find any significant difficulties in reading sub-skills.

Speaking sub-skills also become the skills that have the highest percentages in difficult and moderately difficult columns. In the first aspect of speaking skill which is *interacting with foreign*

customers or clients directly, the majority of the students consider that this aspect is quite difficult, even though 0.0% of the students who select the very difficult column, the highest percentage is in moderately difficult (44.8%) and then followed by difficult column (38.8%). This interpretation is also indicated by the low percentage on easy quite easy (9%) and easy column (7.5%). The results of the second aspect which is *delivering a presentation related to accounting materials* indicate that the majority of the students (59.7%) consider this skill as moderately difficult. In the difficult column, there are 10.4% of students consider this skill as difficult. And the lowest percentage is in the difficult column (3%). The other students (22.4%) consider this specific skill as quite easy, and a few of the students (4.5%) consider this skill as an easy skill. These results show that the majority of the students find difficulties in delivering a presentation related to accounting materials, while the others relatively do not encounter any difficulties in delivering a presentation related to accounting materials. The third aspect percentages have a quite similar pattern with the second aspect. In this aspect, the majority of the students (35.8%) consider this aspect as moderately difficult, followed

by the quite easy skill (29.9%) and then difficult column (19.4%). The lowest percentage is in the easy and very difficult column (7.5%). These percentages indicate that some students encounter any difficulties in reporting financial charts or data orally, while some others don't. Those who don't find any difficulties might have the same reason as S4 who stated:

"In reporting, we only have to mention the point, such as how much the money that we received, etc." (S4)

"...only...the point" in S4's statement indicates that in reporting the financial reports, the students just have to mention the amount of money they received, spent, lent, etc.

Students' Needs towards General and Sub English skills

The third part of the questionnaire was intended to investigate to what extent the students of accounting major need both general and sub-English skills. The first and second questions were intended to know the general skills that are considered very needed and do not need by the students.

In the first question, asking about the general English skill that the students need the most (see Table 5), almost all of the students (82.1%) chose speaking skill as the most needed skill in accounting. The majority of the students said that they need speaking skills to communicate with their future clients or customers. The others said that they need speaking skills because nowadays, many companies prefer to hire those who can speak English. Then, the researcher began to consult the students in FGD on speaking skills which in the questionnaire becomes the most needed skill in the accounting field. The researcher tried to investigate the kind of speaking skills that the students need.

"Speaking skill to talk about 'accounting things' is needed, speaking skill to talk about daily conversation is also needed... to build intimacy with the clients or customers from other countries in the work industry later" (S4)

"Speaking skill [daily conversation] is not very needed in the office, because, to talk to other employees, we can use Bahasa Indonesia. It is more needed to talk to the clients or customers from other countries" (S2)

"Both daily conversation and accounting-related conversation are needed" (S5)

The word "conversation" stated by S4 and S5, also the word "talk" that is repeatedly stated by S4, S5, and S2 indicates that accounting students need speaking skills to communicate with their "clients" or "customers" in the work industry. The kinds of speaking skills that the students need are daily conversation and professional matter or accounting-related conversation as stated by S4 and S5. This finding is in accordance with Jaafar (2018) who stated that accounting students need good communication skills to avoid misunderstanding between them and their clients, colleagues, bosses, etc. Jaafar (2018) also stated that they are going to meet people,

discuss their documents and reports, solve some accounting-related problems, etc.

In the second question, the researcher asked about the general English skill (see Table 6) that is not needed in the accounting field. The researcher also added one option which is 'none' to provide the students an option if they consider that all the English skills are needed. And it turned out the majority of the students (77.6%) chose the new option 'none'. Most of the students in the questionnaire said that all English skills are connected, thus all of the English skills are needed by accounting students. This finding is in accordance with Suprato & Dewi (2018) who had interviewed the graduates of accounting major about the use of English in the work industry. Their findings clearly show that all of the English skills are needed by the graduates, especially those who work as an employee.

Table 5
General English Skills Needed by the Students

English skills	You need (choose one)
Listening	3%
Speaking	82.1%
Reading	3%
Writing	4.5%
Vocabulary	6%
Grammar	1.5%

Table 6
General English Skills Not Needed by the Students

English skills	You don't need (choose one)
Listening	4.5%
Speaking	0.0%
Reading	6%
Writing	4.5%
Vocabulary	4.5%
Grammar	1.5%
None	77.6%

Generally, as can be seen in Table 7, the majority of the students consider that all English sub-skills are needed in the accounting field. It is indicated from the highest percentages that are relatively in the very needed and needed column and the lowest percentages are relatively in slightly needed and do not need column. Even the reading sub-skills, the skills that are considered easy by most of the students, are also considered needed by the students. In the first aspect of reading skills, the majority of the students (44.8%) agree that this aspect is needed by them. 38.8% of the students even consider this skill as very needed.

These results indicate that reading technical terms in the accounting textbook is needed by the students. It also can be seen from the low percentage in both slightly needed (3%) and do not need column (0.0%). In the second aspect, which was reading and understanding financial charts and data related to accounting, the majority of the students (41.8%) consider this skill as very needed. It is quite easy to interpret the second aspect because the highest percentage is in the very needed column and the lowest percentages are in the slightly needed column and also do not need a column with only 0.0%.

Table 7
Students' Perception of English Sub-Skills in Accounting Field

No.	English sub-skills	You need				
		1	2	3	4	5
1.	Listening to and understanding accounting-related material/presentations from various media such as videos and/or podcasts or in-person (workshops, seminars, etc.)	47.8%	28.4%	22.4%	0.0%	1.5%
2.	Interacting with foreign customers or clients directly	35.8%	43.3%	19.4%	0.0%	1.5%
3.	Delivering a presentation related to accounting materials	31.3%	41.8%	26.9%	0.0%	0.0%
4.	Reporting financial charts or data orally	23.9%	46.3%	26.9%	3%	0.0%
5.	Reading technical terms in the accounting textbook used	38.8%	44.8%	13.4%	3%	0.0%
6.	Reading and understanding financial charts and data related to accounting	41.8%	38.8%	19.4%	0.0%	0.0%
7.	Reading and understanding instructions on digital applications used in accounting	40.3%	38.8%	17.9%	0.0%	3%
8.	Reading accounting related modules and articles	38.8%	40.3%	19.4%	1.5%	0.0%
9.	Creating and writing balance sheets, cash flow, etc.	50.7%	34.3%	14.9%	0.0%	0.0%
10.	Writing financial reports	43.3%	35.8%	16.4%	4.5%	0.0%
11.	Writing a job application such as a CV and resume in the accounting field	35.8%	43.3%	27.9%	1.5%	1.5%
12.	Technical terms in accounting	52.2%	35.8%	11.9%	0.0%	0.0%
13.	Grammatical structure for daily communication	41.8%	34.3%	17.9%	4.5%	1.5%
14.	Grammatical structure frequently used in reports	38.8%	44.8%	14.9%	1.5%	0.0%

1 (very needed) 2 (needed) 3 (moderately needed) 4 (slightly needed) 5 (do not need)

This means that the majority of accounting students consider the second aspect of reading skill is needed by them, even very needed. And none of the students consider this skill as not needed. The majority of the students (40.3%) also consider the third aspect as very needed. The second-highest percentage in this aspect is in the needed column (38.8%). The lowest percentages of this aspect is in slightly needed (0.0%) and do not need column (3%). Reading accounting related modules and articles is considered needed by the majority of the students (40.3%). 38.8% of the students consider this aspect as very needed. And none of the students (0.0%) consider this skill as not needed. The highest percentages that are relatively in very needed and needed column show that accounting students' needs towards reading sub skill is high. It is also indicated by the low percentage in both slightly needed and do not need column. Even none of the students selected those columns in several aspects.

Summary of the Students' Profile and Questionnaire Results

From the students' profile data, it can be concluded that the majority of accounting students agree that English is very important to learn in their field. The majority of the students stated that English is important to study because there are many technical terms found in accounting and also for communication purposes. These reasons are in line with Arquero et al. (2007) who stated that Accounting is about measuring and communicating. The students' profile data also indicated that reading becomes the skill that the majority of the students

good at. And speaking becomes the skill that the majority of the students not good at. In students' profile data, we can also see that the majority of the students want to work in accounting field.

From the second data which is the difficulties that the students face in learning English, it can be seen that the majority of the students have significant difficulties in speaking, while reading becomes the skill that the majority of the students rarely encounter significant difficulties. In speaking sub-skills, the majority of the students also find difficulties in learning it. It can be seen from the data that the majority of the students fill in moderately difficult to difficult column.

From the third data, which is students' needs towards English skills, the majority of the students agree that all of the skills in English are needed to learn. Speaking skill becomes the most needed skill of all the skills which means that according to the students, speaking is the most needed skill in accounting field. However, it is also the skill that the students are not good at the most. In the sub skills, the students agree that all of the sub skills are needed by the students. It is indicated by the high percentages in very needed and needed column and also the low percentage in slightly needed and not needed column.

The Textbook Analysis and Its Compatibility with the Students' Needs

The title of the textbook is *Bahasa Inggris untuk SMA/MA/SMK/MAK* Kelas XI. The textbook was published in 2017 by Indonesian Ministry of Education. The textbook was designed based on

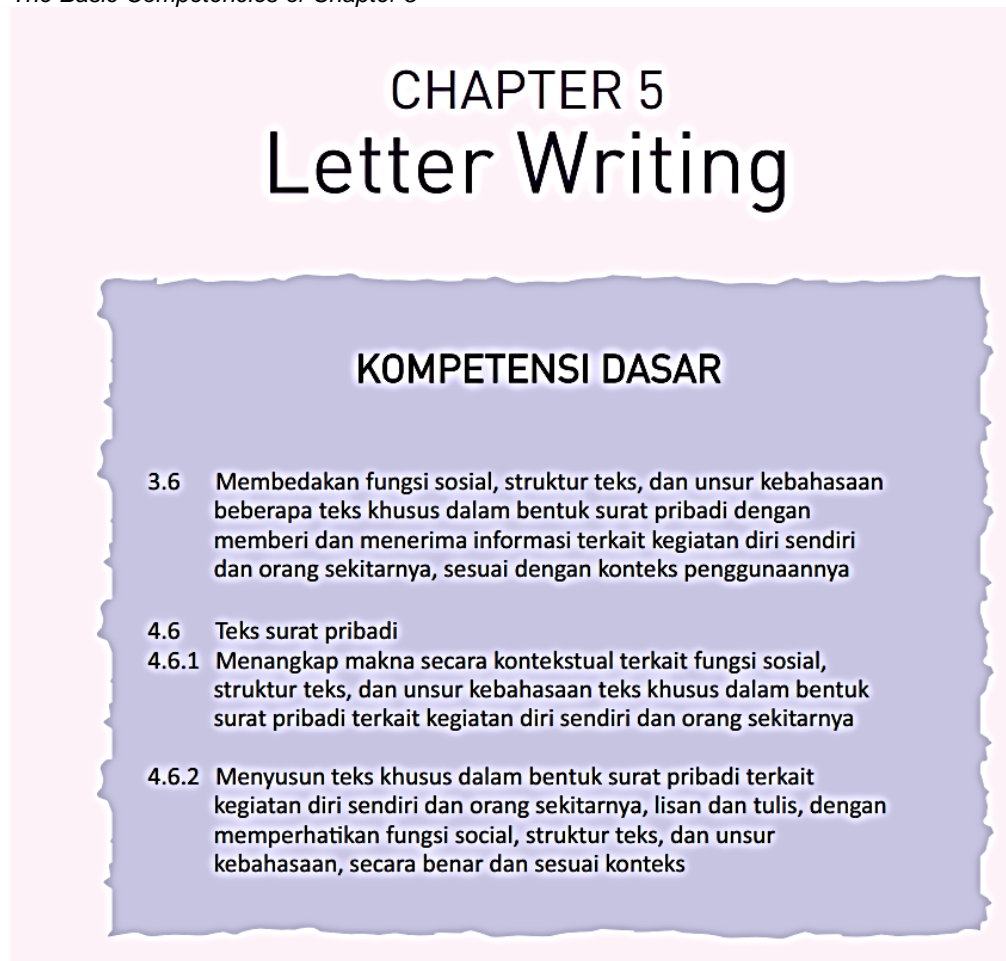
2013 curriculum. The textbook consists of eight main chapters, seven enrichment chapters, and 170 pages. There are some basic competencies put on the first page of each chapter. There are seven activities in all chapters, except chapter 7 which only has four activities. The seven activities are: First, pre-activity in which the students are given some conversation or texts. And then the students are asked to answer the questions given below the conversation or the texts. The second activity is building blocks. In building blocks, the students are given the explanation, expressions, and examples related to the objectives of each chapter. The third activity is called 'Let's Practice'. The third activity provided some questions related to the materials that the students have learned in the previous activity in many forms such as; multiple choices, fill in the blanks, essay, and etc. The fourth activity is the active conversation in which the students are asked to make a conversation either by themselves or with their classmates based on the situation given. The fifth activity is writing connection. The same as the previous activity, this chapter also requires students to construct some paragraphs based on the topic provided. The sixth activity is called 'Let's Create/Contribute'. The sixth activity requires students to exert their creativity, because in this

activity, they are asked to create a video, a poster, play a role, and etc. either by themselves or with their classmate. The last activity is formative assessment in which the students are asked to evaluate their learning by asking them which part is the easiest, which part is the most interesting, which part is the hardest, what they should improve, and etc.

The textbook did not provide the materials that are compatible with their needs, such as giving expressions and examples of how to communicate with the customers and clients, how to negotiate with them, how to deliver an accounting-related presentation, and etc., giving the sentence structure, language features, and etc. that are often used in writing financial reports, journal sheets, and etc. This textbook is more suitable for high school students in general, because this textbook provides general English materials. For instance, in chapter 5, the textbook discusses about writing a personal letter, while accounting students would likely need to write an application letter instead of a personal letter (see Figure 1).

The textbook also provides examples that are considered general. For example, as displayed in Figure 2, in chapter 2, the textbook provides examples about delivering opinions of general topics such as smoking, bullying, and etc.

Figure 1
The Basic Competencies of Chapter 5

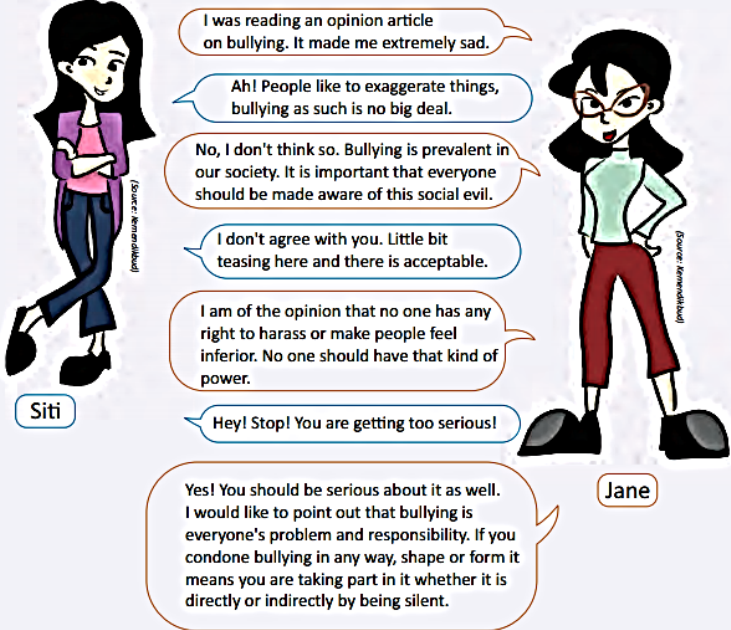


Note. Buku Bahasa Inggris untuk SMA/MA/SMK/MAK Kelas XI; 2nd ed., p 61.

Figure 2
The Pre-Activity of Chapter 2

A Pre-Activity

With a partner, read the conversational text given.



Why are you looking so sad?

I was reading an opinion article on bullying. It made me extremely sad.

Ah! People like to exaggerate things, bullying as such is no big deal.

No, I don't think so. Bullying is prevalent in our society. It is important that everyone should be made aware of this social evil.

I don't agree with you. Little bit teasing here and there is acceptable.

I am of the opinion that no one has any right to harass or make people feel inferior. No one should have that kind of power.

Hey! Stop! You are getting too serious!

Yes! You should be serious about it as well. I would like to point out that bullying is everyone's problem and responsibility. If you condone bullying in any way, shape or form it means you are taking part in it whether it is directly or indirectly by being silent.

Siti

Jane

Discuss these questions with your partner.

1. What is happening between Siti and Jane?
2. What kind of conversation are they having?
3. Whom do you agree with, Jane or Siti? Why?
4. Have you witnessed bullying? Describe how you felt.

Note. *Buku Bahasa Inggris untuk SMA/MA/SMK/MAK Kelas XI*; 2nd ed., p 19.

The students in FGD also agree that this textbook doesn't meet their specific needs. As they stated that:

"Maybe 1 or two chapters could meet our general needs but not our specific needs" (S1)

"It [this textbook] only helps us to enhance our general English [skills]" (S4)

All of the students in FGD agree that this textbook provides "general contents" that could enhance only their "general English skills" and is not compatible with the needs of vocational school students, especially accounting students. Nuhamasih & Syahril (2017) stated that the general English in a textbook might be needed by vocational school students but it should always be accompanied with some materials related to ESP. This finding is in accordance with Purwanti (2018) who argued that 2013 curriculum for Vocational High School could not locate whether English for Vocational School belongs to general English or English for specific purposes. It should be intended for ESP, however, the materials that are designed are closer to general English rather than to ESP.

Answering the second research question which was *to what extent the materials in the English textbook used are compatible with the needs of 11th-grade students of Accounting major?* according to the findings, not one of the chapters in the textbook is compatible with the needs of accounting students. The topics, the vocabularies and expressions provided, the contents, the texts, and the practices are considered too general and could not meet the needs of the students. The textbook is much more suitable to be used and learned by high school students in general. As the result shows the incompatibility between the English textbook used and the needs of the students, it could lead to many problems that are encountered by the graduates of Indonesian vocational school in a work industry. It is known from the number of companies that complain about the unreadiness of the graduates for work (Suharno & Pambudi, 2020). The companies are still hiring the graduates, however, they also keep complaining about their work. The result of the previous study cited found out that the vocational graduates currently have skills below one, including English language skills.

DISCUSSION

Overall, the findings show that the accounting students who participated in this study agree that English is very important and useful for their future career in the accounting field. They generally stated that English is important for the technical terms found in accounting. This finding is in accordance with Suyadi (2016) who stated that English is very important for accounting students because it could help them understand the basic knowledge of accounting, understand and apply the steps to do a journal as a report, etc. Aside from that, the students also stated that speaking skill is important for them. It is not only needed for communicating with their colleagues or delivering a presentation in several meetings but also needed even before they got the job because nowadays, companies prefer hiring employees with good English to communicate because English has become an important medium of communication at the international and intra-national levels for years (Pandey & Pandey, 2014). The students also agree that all of the English skills are important to learn. This shows that the students are fully aware of the importance of English in the accounting field.

It is quite saddening to know that speaking skill not only becomes the most needed skill by the students but also is considered as the most difficult skill by the students. The students know very well that they are going to need speaking skills in the work industry. This finding follows Pandey and Pandey (2014)'s study which stated that since jobs became global, the importance of English has increased, the importance of spoken English is even more, which indicates that for better employment opportunities, the students need better English. However, they encounter some difficulties when it comes to speaking in English. The students said that they are not confident enough to talk in English. They also said that it is quite hard to pronounce English words. The students put so much concern into this problem. Thus, to enhance their speaking skill, they sometimes watch YouTube videos of those who speak English and listen to some English songs. One of the students even said that he enhances his speaking skill through an online game.

The English textbook that the students use is published by the Ministry of Education. The textbook is designed not only for vocational school students but also for high school students in general (Nuhamasih & Syahril, 2017). Besides, it is also indicated from the chapter of the book which is *Bahasa Inggris untuk SMA/MA/SMK/MAK kelas XI*. ESP has its characteristics. One of them is that the aims of the ESP course and materials have to be in line with the needs of the students (Patridge & Starfield, 2013). This characteristic evinces that ESP is different from general English. So, the textbook should be designed differently as well.

The findings also show that this textbook pays attention to all of the language skills. It contains various practices to enhance students' skills. However, Rahman (2015) has stated that in general English, the students have to learn all English language skills equally while in ESP, it depends on

the needs analysis, because it is the needs analysis that determines which language skill is needed the most by the learners. Besides, the contents and the topics that are discussed in the textbook are too general. The contents and the topics of the textbook cover vocabularies and expressions for general English content and not even one chapter of them are related to accounting students' needs. This finding agrees with most of the previous studies mentioned, especially those whose research is conducted in Indonesia (Chayati et al., (2018); Oktarian et al., (2019); Nuhamasih & Syahril (2017); Nur & Joaria, (2021)). The textbooks that they analyzed contained much more general English content and could not meet the needs of vocational school students.

CONCLUSION AND RECOMMENDATIONS

The students do have difficulty with all English skills except reading. However, the majority of the students chose to speak as the most difficult skill and reading as the easiest skill. Despite being picked up for being the most difficult skill, speaking skill also becomes the most needed skill. Even though all of the students agree that all of the English skills are needed in the accounting field, the majority of the students still agree that speaking skill is the most needed skill in the accounting field, followed by vocabulary skills. The English textbook that was analyzed did not provide the materials that are compatible with the needs of the students. The textbook should have included the materials and practices that can help enhance the skills that are needed by the students so that the students can have sufficient skills and will be ready to involve in the work industry.

A major practical contribution of this study is that it provides needs analysis data of accounting students and ascertains the incompatibility between the textbook and the needs of accounting students. These results are important given since needs analysis has never been conducted in that vocational school. Recounting in depth the needs of the students will allow the school or the teachers to provide several supporting materials that can enhance students' skills, or even the government to redesign the textbook for vocational school students, especially accounting students.

Since the results of the previous studies and this study found out the textbooks that are mostly designed and published by the Ministry of Education and team could not meet the needs of the students, the first recommendation would be: before designing teaching material for vocational school students, it is necessary to do a needs analysis beforehand. By doing a needs analysis, the designer of the textbook can design it based on the needs of the students. This is one of the many ways that we can do to improve the quality and the skills of vocational schools graduates.

This study raises a number of opportunities for further research. First, while this study has identified the needs of accounting students, further research could also examine the teaching materials, especially textbooks that the students desire. Second, the needs analysis result in this study offers the

opportunity for further research to create a syllabus, module, or even a textbook for accounting students of vocational school.

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