



**DESIGNING ESP LEARNING MATERIALS FOR ELEVENTH GRADE
STUDENTS OF ACCOUNTING PROGRAM AT VOCATIONAL HIGH
SCHOOLS BASED ON HUTCHINSON AND WATERS' (1987)
LEARNING-CENTERED APPROACH**

THESIS

by:

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**ENGLISH EDUCATION DEPARTMENT
THE FACULTY OF TEACHER TRAINING AND EDUCATION
JEMBER UNIVERSITY**

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THESIS

Presented as One of the Requirements to Attain Sarjana Pendidikan
Degree in English Education

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DEDICATION

I dedicate this thesis to my beloved parents, my one and only little sister, my uncle and aunt, my first loves at college (my best friends): Medina, Nanda, and Dewi, and my great fellows: Iin, Lia, Reza, Firdi.



MOTTO

*“Don’t miss any opportunity coming to you. They might never come anymore.
You might end up living your regrets. Be brave and confident to challenge
yourself. Life is too boring to always play safe.”*

(Irene Rahmaniari, 2017)

*English is the language of the world. Accounting is the language of
business. English for Accounting is the language of the world business.*

(Modified from: tumblraccountants.tumblr.com)

STATEMENT OF AUTHENTICITY

I certify that this thesis is an original and authentic piece of work by me. Therefore, all materials incorporated from secondary sources have been fully acknowledged and referred.

I certify that the content of the thesis is the result of my work which has been carried out since the official commencement date of the approved thesis title. This thesis has not been submitted previously either in whole or in parts. To qualify for any other academic award, ethics procedures and guidelines of thesis writing from the university and the faculty have been followed.

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Jember, June 7th 2017

Irene Rahmaniar

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CONSULTANTS' APPROVAL

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THESIS

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ACKNOWLEDGEMENT

First of all, I would like to thank Allah SWT for all His guidance and blessing, therefore I could finish my thesis entitled “Designing ESP Learning Materials for Eleventh Grade Students of Accounting Program at Vocational High Schools Based on Hutchinson and Waters’ (1987) Learning-Centered Approach”.

Secondly, I would like to express my deepest appreciation to the following people:

1. The Dean of the Faculty of Teacher Training and Education, Jember University,
2. The Chairperson of the Language and Arts Education Department,
3. The Chairperson of English Education Study Program,
4. All my consultants, Drs. I Putu Sukmaantara, M. Ed. and Drs. Sugeng Ariyanto, M. A. for their suggestions towards this thesis writing.
5. The lecturers of English Education Study Program who have taught me many lessons, therefore I could work on this thesis confidently,
6. The principal, the English teacher and the students of XI AK-2 class at the vocational high school where this research was conducted for all the help, participation and information given to me to supports the writing of this thesis.

Finally, I hope this thesis provide some advantages to both the writer and the readers. Any critics and suggestions are respectfully welcomed and appreciated for the sake of the better development for this thesis.

Jember, June 7th 2017

The writer

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SUMMARY

Designing ESP Learning Materials for Eleventh Grade Students of Accounting Program at Vocational High Schools Based on Hutchinson and Waters' (1987) Learning-Centered Approach; Irene Rahmaniar, 130210401096; 2017 40 pages; English Education Study Program, Language and Arts Education Department, The Faculty of Teacher Training and Education, Jember University.

This research and development study aimed at designing appropriate English materials for the eleventh grade students of accounting program at a vocational high school based on Hutchinson and Waters' (1991) learning-centered approach. Based on the current curriculum, there are no differences between English taught at vocational high schools and the one taught at general high schools regardless the different focuses of both institutions. This matter is reflected from the official syllabus and textbook to use by both English teachers of general high schools as well as those of vocational high schools which carry learning materials of general English with topics that apparently are not relevant for vocational high school students, especially for those of accounting program.

Based on the results of the needs analysis, it was known that in addition to the irrelevant learning materials, the monotonous learning activities also contributed to the students' low level of proficiency. The students wanted to learn English to help them learn their content subjects from textbooks written in English. The teacher had positive attitude towards the teaching of ESP at the school. However, he revealed that one of the constraints for him to do so was that English teachers could not push away the official syllabus and the textbook.

These data of students' target needs and learning needs were gained through needs analysis questionnaire distributed to the students and through an interview done with the English teacher to get thorough information from both the students' and the English teacher's perspectives. The results of the needs analyses

were used as the basis to design specific English learning materials for the students by also considering the official syllabus and the textbook. In this research, the ESP syllabus followed the official English syllabus used at the school. However, some new items based on the target needs and learning needs of the students were included in the ESP syllabus to allow the learning of specific English for the students. The learning was designed to be processed through various learning activities that were enjoyable and at the students' capacity regarding their English proficiency level.

The English teacher and an ESP lecturer were participated to evaluate and validate the designed materials through validation checklists. The results showed that the materials met the students' needs and the official syllabus. With *mean* 4.78 of the total score gotten from the two validators, the designed materials were categorized as *Excellent* (>4.2) based on the conversion of mean from the score for validation by Widoyoko (2009). Since there was no suggestion to revise the materials, those materials were then presented as the final model of appropriate English learning materials designed for students of accounting program at the school.

CHAPTER I

INTRODUCTION

This chapter discusses the reason why it is necessary to design ESP learning materials at vocational high schools. The discussion includes the background, problems, objectives, and significance of the research.

1.1 Research Background

Learning materials are among those most important factors to consider in English teaching and learning process. According to Tomlinson (2011), learning materials must be relevant and useful. Considering that vocational high schools are formal institutions focusing on designing students' specific skills and aiming at preparing prospective workers who are skillful and competitive to fulfill the demands of labor market (Utomo, 2009), English learning materials for vocational high schools students must be relevant to the specific subjects they are learning.

The above situation leads to the emergence of teaching ESP in vocational high schools which has been taken over by general English for quite long time. One of the causes has been the lack of suitable materials available in the market (Hutchinson and Waters, 1991). This problem was supported by the fact that based on the 2013 Curriculum, English taught at both general and vocational high schools were said to be the same. Unfortunately, most of the learning materials for general English did not support vocational high school students' needs of specific English (Suyadi, 2016).

The target of most previous studies on ESP materials development for business and management programs are university students. Only few studies have been conducted for students of business and management programs at vocational high schools and none of those few studies targets students of

accounting program. The same minority happens with the use of learning-centered approach in previous studies on ESP materials development and with the development of ESP learning materials for integrated language skills, whereas the use of learning-centered approach which features integrated language skills in developing ESP learning materials has been proven by Malika (2013) to be effective in providing better English learning for students. Based on these situations, this research was then conducted.

1.2 Research Problems

1. What were the target needs and learning needs of the students?
2. How were the appropriate learning materials for the students designed based on Hutchinson and Waters' (1991) learning-centered approach?

1.3 Research Objectives

This research aimed at identifying the students' real needs towards English learning at vocational high school which then were used as the basis to design a model of the appropriate learning materials for them through the application of Hutchinson and Waters' (1991) learning-centered approach.

1.4 Research Significance

a. Empirical Contribution

The research findings would be a reference for conducting further researches on the application of Hutchinson and Waters' (1987) learning-centered approach to ESP course and materials design for vocational high schools students.

b. Practical Contribution

The findings and the product of this research are expected to provide teachers with a clear example of appropriate English learning materials that are supposed to be taught to students of accounting program at vocational high schools.

CHAPTER II

REVIEW OF RELATED LITERATURE

This chapter highlights the discussion of some literatures related to the variables of the research. The discussion includes theoretical framework, conceptual review, and review of previous studies underlying this research.

2.1 Theoretical Framework

2.1.1 English for Specific Purposes (ESP)

The word “specific” in *English for Specific Purposes* does not indicate that ESP is completely separated from other parts of the language. Although ESP is developed for specific learners with specific purpose of learning the language, it still draws on English (Hutchinson and Waters, 1987; Basturkmen, 2010). Further, Hutchinson and Waters (1991) argue that ESP is not a product, rather, it is an approach to language learning which is based on and directed by learners’ specific and real reasons of learning identified from needs analysis. According to Safrizal (2013), teaching ESP engage learners’ linguistic skills development and their acquisition of specific information all together, through specific materials and content. ESP is focused on learners’ needs and aims at preparing learners to use English in specific subjects to reach specific goals of the learning Kusumaningputri (2012).

Hutchinson and Waters (1991) believe that needs and interests of learners are not the same from one group to another and this leads to considering ‘relevance’ as the highest criteria of ESP courses since learners’ motivation will likely be risen up and learners will learn the language better and quicker if the English course meets their needs and interests. This consideration underlies the idea of developing various learning programs to reflect the different communicative needs of different groups of learners. Hossain (2003) remarks that

one of the very significant issue in ESP is the specific learners communicative needs. He adds by referring to Van Naerssen, Brinton and Kuzetnova (2005) that learner needs, specificity, and relevance are the main points to consider in ESP.

According to Basturkmen (2010), ESP courses may deal with: 1) *pre-experience learners* (who had never worked in the professions, for example: vocational high school students,), 2) *during-experience learners* (who are currently working as their professions, at the point they are learning the language) or 3) *post-experience learners* (who had worked as their profession but are not working anymore). In developing ESP learning materials, Harsono (2007) cites that teachers may follow any approaches which they know and understand and they should apply the principles and procedures of language teaching materials.

2.1.2 Needs Analysis

Learners' needs are the basis for the whole process of developing learning materials for specific purposes (Hutchinson and Waters, 1991; Harsono, 2007; Brown, 1995 in Hossain, 2003). According to Hossain (2003), needs analysis generates the development of ESP course. Belcher (2006:135) also points out that "...needs assessment is seen in ESP as the foundation on which all other decisions are, or should be, made."

To identify learners' needs, teachers may look at the learning targets embodied in learning objectives of the syllabus (Harsono, 2007) or they may look at some published reports of ESP course design or ESP needs analysis with comparable situation and objects of the project that will act as an example of information/data that teachers need to collect (Basturkmen, 2010). The other way to figure out students' needs is by doing needs analysis that can help teachers determine the acceptable content, appropriate design and learning methods of the ESP course (Kusumaningputri, 2012). Learners' needs to analyze include target needs and learning needs which are further explained by some experts, as follows:

a) Target Needs Analysis

This analysis concerns with language use (Hutchinson and Waters, 1991) and aims at identifying information on what the learners need to do in the target situation. The information gained are: the reason the language is needed, the way the language will be used, the content areas, the people whom the learners will use the language with, as well as the target place, time, and situation (Kusumaningputri, 2012). Target needs analysis covers the information about: 1) *necessities* (“what the learners need to know in order to function effectively in the target situation”), 2) *lacks* (learners’ current knowledge about the language in comparison to the target knowledge), and 3) *wants* (the characteristics, attitudes, and proficiency of the learners and their learning style, as well as what they expect from the learning) (Hutchinson and Waters, 1991:55; Kusumaningputri, 2012).

b) Learning Needs Analysis

This analysis is concerned with the language learning and is conducted to know how the language in the target situation is learned (West, 1998 in Songhori, 2008). From this analysis, teachers can identify: the reason the learners learn the language, their motivation, the available resources to support the learning, the learners’ style of learning, the environment of where the learning is held which cover the situation, available resources, learning potentials and the constrains (Hutchinson and Waters, 1991).

There are several techniques that can be used to conduct needs analysis. Among those are questionnaires and interviews (Kusumaningputri, 2012) which are used to collect data in this research.

2.1.3 Hutchinson and Waters’ (1987) Learning-Centered Approach in Designing ESP Materials

Belcher (2006:136) writes “Inspired by the learner-centered movement (Nunan, 1988), ESP became more learning-centered (Hutchinson & Waters, 1987), focusing not just on what people do with language but how they learn it and

encouraging learner investment and participation.” Hutchinson and Waters (1991) argue that learning is more than just a matter of presenting language items or skills strategies. Therefore, in the context of ESP, language *use* is not the main concern of the course design, but it must be the language *learning* because description of language use does not simply enable learners to learn the language. However, language *use* does help teachers define the course objectives. The term learning-centered approach is based on the view that learner is not the only factor to consider in learning process. The institution where the learning process is held and the target situation where learners will use the language are also important factors to consider. Learning-centered approach to course design focuses on maximizing the learning and concerns on how learners can learn the language effectively through the use of learning materials (Hutchinson and Waters, 1991; Kusumaningpurtri, 2012).

Hutchinson and Waters (1991) agree that ESP course design represents the correlation of factors that affect ESP courses: 1) *language description* which contains the detail of the language items for the students to learn, embodied in form of syllabus, 2) *learning theory* which, as remarked by Hutchinson and Waters (1991), “... provides the theoretical basis for the methodology, by helping teachers understand how learners learn the language.”, and 3) *needs analysis*. ESP learning must engage learners’ interest, enjoyment, and their involvement all together (Hutchinson and Waters, 1991).

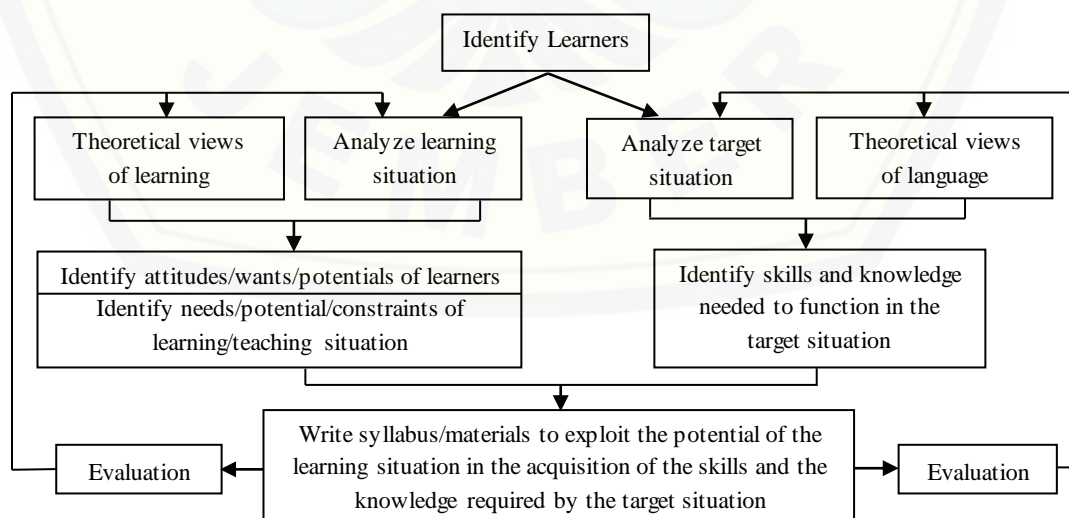
In term of syllabus for ESP learning, there is a need to consider the existing rules of English learning in the place where the ESP learning will be held. ESP learning is mostly done in formal institutions, which definitely have pre-determined syllabus in the system. As in most countries (for instance, Indonesia), working in an institutionalized system requires teachers to use official syllabus. Teachers cannot fully push away the existing rules. Therefore, a great thought must be given to writing syllabus for ESP teaching at formal institutions. Teachers need to think carefully and seriously of how to use the syllabus. Hutchinson and Waters (1991: 94) propose, “A syllabus is not divine writ. It is a working

document". They further explain that a predetermined syllabus can provide the support and guidance to develop creativity if teachers use it sensibly and sensitively. Teachers should use that predetermined syllabus flexibly and approximately to maximize the objectives and processes of the learning.

At the beginning, it has been stated that language description which are embodied in official learning syllabus can be a reference for teachers to define the learning objectives. In developing ESP learning materials in formal institutions, teachers can set the basic learning objectives by referring to the basic competences in the official syllabus before developing new learning objectives based on the results of the needs analysis. In other words, English teachers of formal vocational high schools are suggested to adapt and modify the existing official syllabus to fit the needs of students of different programs.

According to Hutchinson and Waters (1991), ESP course design is a negotiated process which is reflected from consideration of contributing all factors of learning (including the learners, learning situation, and target situation) in all stages of the design process. Learning situation and target situation will both influence the nature of the syllabus, materials, methodology, and evaluation procedures. The design is shown in the following figure:

Figure 2.1 Learning-centered approach to course design



Source: Hutchinson and Waters (1991:74)

In the design process shown in above figure, teachers produce an integrated series of teaching-learning process by interpreting the results of the students' needs analysis. Available theoretical and empirical information (the data about the learners and their target and learning needs analyzed through needs analysis) are used to produce a syllabus, to write materials in accordance with the syllabus, to develop a methodology for teaching those materials and to establish evaluation procedures. The theoretical view of language which, according to Hutchinson and Waters (1991:37), needs to be taken into account in writing syllabus for ESP learning materials is that "All communication has a structural level, a functional level, and a discursal level." This carries an implication that the syllabus for learning materials must contain both description of language use (how students use the target language) and description of language learning (how they learn the target language).

The theory of learning viewed by Hutchinson and Waters (1991:49-51) which takes account some learning theories all together is said to be a practical source of reference to design ESP learning materials. This theory explains that: 1) learning new knowledge items must engage the learner' existing knowledge, 2) learning new knowledge must be processed through activities that vary from easier to harder ones to enable further learning to happen, 3) problem-based learning will make learners' progress better, 4) the learning must be well-planned not to make it difficult for learners to learn, and 5) "In learning, a need to acquire knowledge is a necessary factor, but of equal, if not greater importance, is the need to actually enjoy the process of acquisition." In teaching ESP, any teaching techniques or methodologies that are used to teach general English are applicable because ESP roots from language teaching just like what general English roots from (Hutchinson and Waters, 1991).

Designing in-house learning materials is, as remarked by Hutchinson and Waters (1991), "... one of the most characteristic features of ESP in practice". As materials should facilitate the process to successfully reach the goals of the learning, appropriate and attractive materials should be provided through various

ways by engaging language skills and components to enhance the motivation of learning. In designing learning materials teachers should take a look at the following principles of materials as the guide for the design process:

- 1) Materials provide a stimulus to learning. Good materials must encourage learners to learn through interesting texts, enjoyable activities which involve the learners' thinking capacities and allow learners to use their existing knowledge and skills. The content must be at the level of capacity of both the learner and the teacher.
- 2) Materials help to organize the teaching-learning process. The language contents of materials must gradually increase from simple to more complex and must be presented in a clear and systematic way, but flexible enough for creativity and variety to arise.
- 3) Materials embody a view of the nature of language and learning. The tasks must engage learners' active thought. The items in the texts must be processed several times in the learning process.
- 4) Materials reflect the nature of the learning task. Materials should be balanced in the complexity of the exercises used and the manageability of the materials.
- 5) Materials can be a source to learn new techniques for teacher trainees.
- 6) Materials provide models of correct and appropriate language use.

Hutchinson and Waters (1987) propose a model to material design which integrates the aspects of learning and at the same time, enables creativity and variety to arise. The model consists of four parts that are explained as follows:

- a. *Input*: this may be text, dialogue, a video-recording, diagram or any piece of communication data, depending on the needs teachers have defined in the analysis and this presents stimulus material for activities, new language items, correct models of language use, a topic for communication, and opportunities for learners to use their information processing skills and their existing knowledge of the language and the subject matter.
- b. *Content focus*: non-linguistic content should be involved to establish meaningful information.

- c. *Language focus*: provides opportunity for learners to break down the language, learn how it works and practice reuniting those pieces. Thus, in *language focus*, both analysis and synthesis are involved.
- d. *Task*: this is the primary focus of the unit in which content and language knowledge they have learnt in the previous units are used to work on some problem relating to the topic of the learning and to perform the language in various contexts. Kusumaningputri (2012:24) states, by referring to Garinger (2002), “the tasks should: 1) contribute to learners’ language acquisition by giving opportunities to practice extensively, 2) be balanced in their format, containing both controlled and free practices, 3) be various and challenging.” Good learning tasks are presented part by part (piece meal), neither too easy, nor too difficult, and they have instruction that are easy to understand by learners (Anshary and Babaii, 2003 reviewed in Kusumaningputri, 2012).

In short, by applying this material design model, teachers establish the *language* and *content* from the *input* and decide them based on learners’ need which is: to be able to perform the tasks. In line with this model of ESP learning materials, Ibrahim (2010:202) notes the nature of such materials that “General English language content, grammar, functions and skills acquisition are the dominant aspects in any core course plan, while terminologies and specific functions of a particular content are integrated in the course to meet the learners’ specific needs.” What crucial in applying this model is that the language and the content presented throughout a unit must be coherent and there must be effective relation between each unit of the materials. Therefore, the structure of the units and the structure of the syllabus must as well be coherent to assure that all syllabus items are well and appropriately presented in the learning materials.

2.1.4 Texts used as ESP materials

ESP materials must be specialty-oriented. The texts of specific areas of knowledge used in ESP classes should focus on the communicative needs of specific students of certain institution (Safrizal, 2013). If the texts are intended for

lower intermediate level students, instead of using extremely specific terms in the whole texts, the materials should use lexical terms which are generally applicable both literally and metaphorically (Hutchinson and Waters, 1991). The texts used should be simple for the students to easily access the information. Further, simple texts will be beneficial for teachers as it can raise students' motivation and interest (Djiwandono, 1995, reviewed in Kusumaningputri, 2012).

However, the lack of specific knowledge that most ESP teachers encounter often led them to adopt authentic text in specific fields without considering the students' communicative needs and level of proficiency. Belcher (2006), by referring to Johns (1997) states that to solve this problem, teacher can link the language and the subject area of the students to meet the more suitable and easy to access ESP learning materials for specific students. In line with the statement of Belcher above, Ibrahim (2010:202) writes "Designing a course for any ESP system need a considerable amount of general English along with an integrated functional terminological language matted in the targeted ESP course which is based on the needs analysis."

According to Hutchinson and Waters (1991), the criteria used to select the texts for ESP learning materials are: 1) the text should be a naturally occurring piece of communication, 2) the text meets the needs and interests of the learners, and 3) the texts should be able to produce advantageous learning activities. In addition to those three criteria, they add, the texts do not necessarily come from target situation but, it will be better if they do.

2.2 Conceptual Review

2.2.1 ESP Learning Materials

This research focused on designing a model of ESP learning materials for reading and writing skills for the students. The reason behind this consideration was that according to the official English syllabus delivered by the minister of education, English learning in high schools emphasizes on improving students'

ability to use English in various types of simple texts and is meant to support the learning of other subjects in the curriculum. Developing reading skill would help the students to learn their content subjects through textbooks written in English and developing writing skill is related to the target situation of accounting program in which the work as an accountant or an office worker requires a lot of activities in writing as well as reading.

Based on the syllabus, what students will learn throughout the year are divided by several basic competences which each focuses on developing students' communicative competence through the use of a particular simple text. The basic competences of English learned in eleventh grade used to develop learning materials for the students in this research were the ones emphasize in learning English through short biography texts of famous people in history (see Appendix 2) which are learnt in even semester.

2.2.2 Accounting Program at Vocational High Schools

Accounting program at vocational high schools in Indonesia belongs to business and management area of expertise. Eleventh grade students of accounting program participated in this research learn various vocational subjects related to accounting and business and management. One of the vocational subjects they learn in the even semester is 'Accounting for Trading Company'. This subject, *purchases journal* in particular, was used as the main discussion for the ESP learning materials designed for the target students. It is necessary for the students to have specific English materials to help them learn the subjects in their specialism and thus, prepare them to be able to cope with the situation of real work field where they will possibly get chances to work on accounting in English.

2.2.3 Hutchinson and Waters' (1987) Learning-Centered Approach

Learning-centered approach is basically one of the approaches to course design and this means that this approach is mostly applied in the development of

ESP courses. Similar to other approaches to course design, the design of this approach moved from conducting needs analysis to writing the materials and doing evaluation for the course. However, since this research was done at a formal vocational high school which had to follow rules from the minister of education, it was not possible to design new English course for the school. Instead, this research aimed at only designing a model of learning materials for the students and therefore, the learning-centered approach in this research was applied up to the stage of creating materials only.

2.3 Review of Previous Studies

There were three previous studies underlying this research. The first study was “*Designing an ESP Course for Chinese University Students of Business*” by Jiajing (2007) which applies developmental design and is meant to provide a guided approach to ESP course design for Chinese senior business students at tertiary level. The result of this study is a framework of ESP course for senior students of International business in Guilin Institute of Technology. It carries out detailed explanation on the design process along with additional information on how to adapt the process to various possibilities that ESP teachers may face regarding the various groups of ESP learners and other influencing points in ESP course design. It is said that future projects of ESP course or materials developments with similar context can benefit from this study.

The second study was the one entitled “*The Importance of a Learning-Centered Approach in Designing Effective Course for Computer Science: The Case of Second Year Computer Science Learners at University of Ghardaia*” which was done by Malika (2013). This research and development type of study is about ESP course design at university level featuring learning-centered approach proposed by Hutchinson and Waters (1987). It seeks the effectiveness of its application to provide evidence that learning-centered approach to course design is effective. It was found that the learning-centered ESP course had positive

effects on the subjects of this study that they were more enthusiasts and encouraged to learn English more. The result of this study may assure future course developers to use learning-centered approach to design ESP courses.

A typical study on research and development entitled “*Developing English Learning Materials for Grade X Students of Marketing Study Program at SMK Muhammadiyah 2 Bantul*” was conducted by Rohmah (2015). The result of the development was three units of learning materials that involve pair and small-group works which focuses on improving the students’ four language skills and knowledge of English components. The result of this study can be a good model of integrated-skills learning materials for vocational high schools students of business and management study programs.

In comparison to the previous studies, the design of ESP learning materials in this research took account the 2013 Curriculum-based syllabus from the Indonesian ministry of education since the subjects of this research were students of a formal public institution and that the results of this research were intended to be used by the English teacher at the school as a reference to design learning materials for the students. The results will act as an example of appropriate learning materials for vocational high school students that were developed without ignoring the existence of the official syllabus. Therefore, the materials designed as the result of this research will reflect both students’ needs (target needs and learning needs) and the pre-determined syllabus from the Ministry of Education.

CHAPTER III

THE STUDY

This chapter discusses the design, context, participants, data collection methods, and data analysis methods of the study.

3.1 Research Design

Since the aim of this research was to design new learning materials based on the needs of a particular group of learners, Educational Research and Development (R&D) design was used (Borg and Gall, 2003). The procedure of this research was adapted from the system approach model design, which originally involves ten steps and commonly used for educational R & D, proposed by Walter Dick and Lou Carey. However, considering the scale of this project and the available time to undertake it, the number of the steps was limited (Borg and Gall, 2003).

The procedure to conduct this research was as follows: 1) *conducting needs analysis*: the researcher identified learners' learning needs and target needs for English based on Hutchinson and Waters (1991) and Borg and Gall (2003) views and procedure of administering needs analysis, 2) *writing the syllabus*: data from needs analysis were described and then used to write an ESP syllabus which still followed the official English syllabus that the school used, 3) *developing the materials*: the researcher wrote new and suitable materials based on the syllabus which reflected the results of the needs analysis done earlier, 4) *evaluating the materials*: through an evaluation questionnaire, an ESP lecturer and the English teacher evaluated and validated the designed materials and gave necessary comments, critics and suggestions towards the materials, 5) *writing final draft of the materials*: the draft of the learning materials was presented as the final draft of

ESP learning materials designed for the eleventh grade students of accounting program at the vocational high school.

3.2 Research Context

The context of this research was ESP (English for Specific Purposes). The research was conducted at a vocational high school located in Jember, Indonesia. This school is a public school that applied the 2013 Curriculum and the English taught there was not ESP. Six different study programs were offered and one of those was accounting. Eleventh grade students of accounting program at the school were divided into three different classrooms: XI AK-1, XI AK-2, and XI AK-3.

3.3 Research Participants

The subject of this research was a group of eleventh grade students of accounting program at the vocational high school who were from the same classroom: XI AK-2. They were the data sources where the researcher gained information on their target needs and learning needs towards English at the school from. An ESP lecturer and the English teacher who taught those students regularly were also participated in this research. The English teacher was also a data source who gave the researcher information on the students' learning needs and current English learning situation at the school. Beside participated as data source, the English teacher was also the validator for the designed ESP learning materials together with the ESP lecturer. All participants were chosen purposively based on Teddlie and Yu's (2007) purposive sampling.

3.4 Data Collection Methods

Harris and Brown (2010: 1) cited, by referring to Kendall (2008), "While questionnaires can provide evidence of patterns amongst large populations, qualitative interview data often gather more in-depth insights on participant

attitudes, thoughts, and actions.” Two different questionnaires and an interview used as means to collect data in this research are further explained as follows:

1. Needs Analysis Questionnaire

This questionnaire (see Appendix 3), adapted from Nurefendhi (2013) and based on Hutchinson and Waters’ (1991) and Hall and Crabbe’s (1994) frameworks of needs analysis, was used to identify students’ target needs and learning needs. This questionnaire was structured/close-ended since it used pre-determined multiple choice of possible responses (Kelley *et al*, 2003) for the participants to choose from (Harris and Brown, 2010). Close-ended questions are quick to administer and easy to code and analyze. The answers of each question were analyzed to be used as the basis for writing the learning syllabus and for designing the appropriate learning materials.

2. Interview

A semi-structured interview was done with the English teacher. This interview used pre-determined questions adapted and modified from Nureffendhi (2013) (see Appendix 4) since it gave deeper information about students’ learning needs and learning situation that the researcher could not predict and did not know much about (Morse and Field, 1996). The interview was mostly directed by the prepared questions, but it also allowed the English teacher to have freedom in responding to the questions (Morse and Field, 1996; Harris and Brown, 2010:1). The process of the interview was recorded and the data gained were also used as the basis to write the learning syllabus and to design the learning materials.

3. Evaluation Questionnaire

The data gained from this questionnaire were used to evaluate and validate the materials designed for the students. This questionnaire used rating scales to assess the quality of the materials that have been designed. The degree of accomplishment for each item in the questionnaire were measured by using number scale 1 to 5 ranged gradually from poor, weak, average, good, and excellent (Sudijono, 2009). The items asked in this questionnaire (see Appendix 5) were adapted and modified from Baleghizadeh and Rahmini (2011) and were based on principles of materials proposed by Hutchinson and Waters (1991).

3.5 Data Analysis Methods

Quantitative data analysis methods

Quantitative data about the students' needs as well as the materials evaluations and validations were gained from the questionnaires and were analyzed by means of descriptive statistics. According to Wyllys (1978), descriptive statistics are used to describe measurable characteristics of a group of objects. *Frequency* and *percentages* (see Appendix 3) were used to analyze the data gained from needs analysis questionnaire done by the students while *mean* and *intervals* (see Appendix 5) were used in analyzing the data gained from evaluation questionnaire done by the validators. The results were displayed in tables and were interpreted. Clear and thorough conclusions were then drawn from the analyses (Wyllys, 1978:4 and Scope Papers).

Qualitative data analysis methods

These data about students' needs and the learning situations at the school at that time were gained from the answers of the interview done with the English teacher. According to Harris and Brown (2010: 1), data gained from interviews are generally analyzed by means of qualitative method. To analyze the data, *questions analysis* and *content analysis* were used as subset regarding the type of interview administered in this research, which is semi-structured interview (Morse and Field, 1996). The analysis began with transcribing the recording, checking the transcript against the recording, correcting the transcript, and continued with sorting the information in the transcript (Morse and Field, 1996). The next step was called *content analysis* which included identifying the relationship between information from each answer and the variable in its question. After that, the data were interpreted and used as additional information to the ones gained from needs analysis questionnaire.

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

This chapter presents the conclusion drawn from the findings and discussion of this research and the suggestions related to the results of this research for other parties.

5.1 Conclusions

Based upon the findings, analysis, and discussion on the previous chapter, some core points of this research can be drawn. First, the students learned English at school to help them learn their content subjects from accounting textbook written in English in order to prepare for their career in the future. Most of them were still beginner learners of English who were lack of vocabularies. They wanted to have various English learning activities and to get involved in more group works such as discussion and group projects, so that they would have more practices in using the language. The English teacher had positive attitude towards the development of ESP learning materials for the students. However, he thought the biggest constraint he had to deal with was the need for English teachers to use the official syllabus.

The learning materials in this research were designed based on Hutchinson and Waters' (1991) learning-centered approach by reflecting to the results of needs analysis, the constraints of teaching English at the school, and the syllabus of English learning used at the school. The theory of language learning and the theory of language, as well as the methodology or strategy to teach the materials were decided prior to the development process. The learning materials were also designed to meet the principles of learning materials for ESP proposed by Hutchinson and Waters (1991).

The model of the materials follow the one for ESP which is also proposed by Hutchinson and Waters' (1991), therefore the materials have *input*, *content focus*, *language focus*, and several *tasks* in them. Based on the results of the evaluation and validation, the materials designed in this research were categorized as *excellent* and there were no need to revise the materials. Therefore, no revision was done on the materials and the first draft of the materials were presented as the final product of this research which was the finished ESP learning materials designed for students of accounting program at the vocational high school.

5.2 Suggestions

1. For English teachers at vocational high schools

It is possible to provide learning materials that suit vocational high school students even when there exist official syllabus and the textbook that come as constraints. Therefore, English teachers at vocational high schools are suggested to conduct needs analysis and to write the ESP syllabus by following the official English syllabus used by the school, added with some learning objectives and the activities dealing with ESP to enable the learning of specific English for the students based on their real needs. English teachers may not ignore the learning objectives set by the official and may not strip off the language content of the materials provided in the textbook.

2. For future researchers

Developing ESP learning materials for students of public vocational high is not the same as at other type of institution. The fact that there is official syllabus and textbook that teacher cannot ignore must not be forgotten. It is suggested for future ESP materials developer to also reflect the official syllabus to determine the objectives of the learning.

This research aimed at designing ESP reading and writing materials only. Future researchers are suggested to explore more language skills and components

in designing ESP learning materials for vocational high school students, especially for students of accounting program. It is also suggested for future researches on ESP learning materials development, the questions asked to the teacher through interview confirm all the information gained from the students through the needs analysis questionnaire.

In the present research, information dealing with one of the students' learning needs (the environment where the learning is held) was only gained from the teacher, through the interview. The researcher did not ask about the same point of information from the student, whereas those were the students' learning needs for the researcher to analyze. The other missing point to reveal in the needs analysis in this research was the learning potentials. Therefore, in the future researches, more complete and thorough analysis is suggested to get better results of the students' needs that will lead to even more appropriate learning materials designed for the students' needs.

Another suggestion deals with the subject of the research. In this research, out of three classrooms for accounting program at the school, only one classroom (XI AK-2) was participated due to the available time. The implication of this decision was that only the target needs and learning needs of XI AK-2 students were identified whereas the English teacher also taught students at the other two classrooms (XI AK-1 and XI AK-3) whose needs were not analyzed. This indicates that it could have been better if the ESP learning materials designed reflected the needs of all accounting students at the school, therefore the English teacher could apply the materials for accounting students of all three classes.

Lastly, future researchers on ESP learning materials development are suggested to try the designed materials out to the students to directly see whether the designed materials are appropriate for the students and to discover aspects of the materials that need improvement, therefore, the materials can be better revised and improved to meet students' needs more. Unfortunately, due to the lack of available time, the designed materials in this research were not tried out to the students.

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APPENDICES

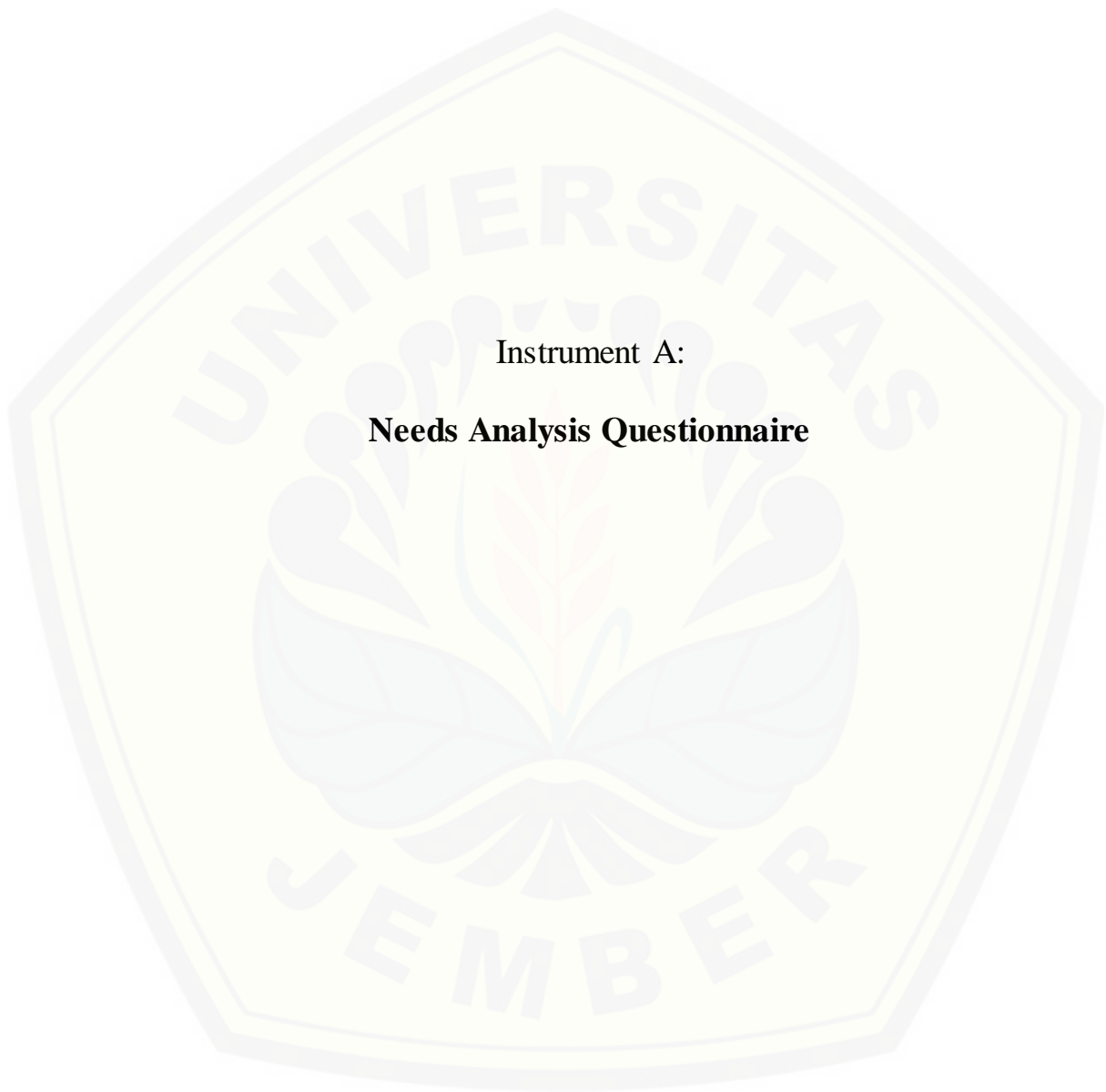
RESEARCH MATRIX

Title	Problems	Variables	Indicators	Data Resources	Research Method
<p>Designing ESP Learning Materials for Eleventh Grade Students of Accounting Program at Vocational High Schools Based on Hutchinson and Waters' (1987) Learning-Centered Approach</p>	<p>1. What are the target needs and learning needs of the students? 2. How are the appropriate learning materials for the students designed based on learning-centered approach?</p>	<p>ESP learning materials for eleventh grade students of accounting program at vocational high schools</p>	<p>Appropriate ESP learning materials that meet the needs of eleventh grade students of accounting program at the vocational high school</p> <p>Appropriateness:</p> <ul style="list-style-type: none"> • The topic, content, activities (tasks) of the materials are relevant to accounting program subjects • Based on the syllabus provided by the minister of education • Fit the average English level of the students • Meet the students' needs • Enable methodological consideration (interest, enjoyment, and learner involvement) • Provide knowledge of correct and appropriate language use for students of accounting program • Enable learners to use the language <p>Elements of the design:</p> <ul style="list-style-type: none"> • Learning syllabus • Input • Content focus • Language focus • Tasks 	<p>Research Subject: Eleventh grade students of accounting program at a vocational high school in Jember, Indonesia</p> <p>Informant:</p> <ul style="list-style-type: none"> • English teacher of the vocational high school <p>Materials Validators:</p> <ul style="list-style-type: none"> • English teacher of the vocational high school • An ESP lecturer <p>The school documents:</p> <ul style="list-style-type: none"> • Data of the number of the participants • Data of the interviewees • The English learning syllabus used by the English teacher to teach at the vocational high school • The official English textbook for high schools from the minister of education 	<p>Research Design Educational Research and Development (R&D)</p> <p>Research Area A vocational high school in Jember, Indonesia</p> <p>Data Collection Method</p> <ol style="list-style-type: none"> 1. Needs analysis questionnaire 2. Interview 3. Evaluation questionnaire <p>Data Analysis Method</p> <ol style="list-style-type: none"> 1. Descriptive statistics 2. Descriptive qualitative

The ESP Learning Syllabus

Standard Competencies	Learning Objectives	Learning Materials	Learning Activities
<p>Menganalisis fungsi sosial, struktur teks, dan unsur kebahasaan dari teks biografi pendek dan sederhana tentang tokoh terkenal, sesuai dengan konteks penggunaannya</p> <p>Menangkap makna teks biografi pendek dan sederhana tentang tokoh terkenal</p>	<p>At the end of the learning the students are able to:</p> <ul style="list-style-type: none"> identify some accounting terms in English 	<ul style="list-style-type: none"> Accounting terms with the descriptions Short and simple biography text about the father of accounting in the world, Luca Pacioli 	<ul style="list-style-type: none"> Brainstorming by learning some accounting terms provided Listing other accounting terms that the students already know Reading the biography text Finding some other accounting terms from the text and matching them with the provided descriptions
	<ul style="list-style-type: none"> comprehend the text about the father of accounting in the world 	<ul style="list-style-type: none"> Short and simple biography text about the father of accounting in the world 	<ul style="list-style-type: none"> Answering multiple choices questions Discussing within groups to answer some questions
	<ul style="list-style-type: none"> use appropriate words to write sentences in English understand the social function, structure, and language feature of biography texts write a short and simple biography 	<ul style="list-style-type: none"> List of English four parts of speech (verb, noun, adjective, and adverb) of the words commonly used in biography texts, as well as the examples of how the words are used in sentences Explanation of the characteristics, formats and elements of biography text Examples and short description of present simple and past simple sentences 	<ul style="list-style-type: none"> Completing sentences with the provided words Rearrange jumbled sentences into a good paragraph Writing present simple and past simple sentences with the provided words individually Within groups, writing a short and simple biography about a successful and famous accountant in the world with the correct structure and language feature and create a biography poster with their writing
	<ul style="list-style-type: none"> record transaction into purchases journal in English 	<ul style="list-style-type: none"> Short explanation of purchases journal Example of a record of purchases journal in English 	<ul style="list-style-type: none"> Writing list of purchases on account for a store Work in pairs to record each other's purchases into a purchases journal Displaying the result on to the classroom wall

Adapted from: Syllabus for English Subject of the School



Instrument A:

Needs Analysis Questionnaire

The Organization of the Questions in Needs Analysis Questionnaire

Aspect		Purpose of the questions	Question Number	References
Target Needs	Necessities	to identify the demands of the target situation	1, 6	Hutchinson and Waters (1991)
	Lacks	to identify the gap between learners' proficiency and target situation necessities	2, 3	Hutchinson and Waters (1991)
	Wants	to identify learners' wants towards learning English	4	Hutchinson and Waters (1991)
Learning Needs	Current learning constrains	to identify learners' perception of the current English learning at school	4	Hutchinson and Waters (1991) Hall and Crabbe (1994)
	Learners' motivation	to identify learners' current reason of learning English	5	Hutchinson and Waters (1991) Hall and Crabbe (1994)
	Input	to identify the suitable input for learning materials that learners want the most	7, 8	Nunan (2004)
	Procedures	to identify the suitable procedures that learners want for learning	9, 10, 11, 12	Nunan (2004)
	Setting	to identify the desired class management for doing the tasks	13	Hutchinson and Waters (1991)
	Learners' role	To identify the role of the learner in the learning process	14	Nunan (2004)
	Teachers' role	To identify the role of teacher in doing the tasks	15	Nunan (2004)

Adapted from: Nureffendhi (2013)

Kepada : Siswa kelas XI AK2

SMK Negeri 1 Jember

Dalam rangka penelitian tentang pengembangan materi pembelajaran Bahasa Inggris bagi siswa kelas XI Jurusan Akuntansi di SMK Negeri 1 Jember, maka pada kesempatan ini saya meminta kesediaan Anda untuk mengisi kuesioner ini. Kuesioner ini tidak bermaksud menguji kemampuan Anda, melainkan untuk mengetahui kebutuhan materi dan pembelajaran Bahasa Inggris untuk siswa kelas XI Jurusan Akuntansi. Jawaban yang Anda berikan tidak akan berpengaruh pada nilai pelajaran bahasa Inggris Anda. Oleh karena itu, jawaban jujur dan murni dalam mengisi kuesioner ini akan sangat diharapkan untuk membantu penelitian ini. Jawaban dan identitas akan dijamin kerahasiaannya sesuai dengan kode etik penelitian.

Terimakasih.

Jember, April 2017
Peneliti,

Irene Rahmانيar
NIM. 130210401096

NEEDS ANALYSIS QUESTIONNAIRE

Nama :

Berikut ini merupakan beberapa pertanyaan yang berkaitan dengan pembelajaran Bahasa Inggris Anda. Silang salah satu alternatif jawaban yang disediakan yang menurut Anda menggambarkan keadaan Anda.

- 1. Mengapa menurut Anda bahasa Inggris penting untuk dipelajari?**
 - a. menunjang kesuksesan karir saya kelak
 - b. menunjang kelanjutan studi saya
 - c. membantu saya dalam mempelajari mata pelajaran vokasi di sekolah

- 2. Pada level apakah kemampuan membaca (*reading*) bahasa Inggris Anda?**
 - a. pemula (*beginner*): dapat memahami arti dari beberapa kalimat dalam text
 - b. menengah (*intermediate*): dapat memahami arti setiap kalimat dalam text dan mengaitkan makna setiap kalimat sehingga memahami makna teks secara keseluruhan
 - c. mahir (*advance*): dapat memahami sampai makna tersirat dari teks

- 3. Pada level apakah kemampuan menulis (*writing*) bahasa Inggris Anda?**
 - a. pemula (*beginner*): menulis kalimat sederhana
 - b. menengah (*intermediate*): menulis kalimat gabungan
 - c. mahir (*advance*): menulis kalimat kompleks atau rumit

- 4. Faktor apakah yang menyebabkan Anda kesulitan untuk mempelajari bahasa Inggris di sekolah?**
 - a. aktivitas pembelajaran yang monoton
 - b. praktek menggunakan bahasa Inggris dalam kegiatan pembelajaran sangat minim
 - c. contoh penggunaan bahasa Inggris yang otentik sangat minim

- 5. Untuk saat ini, apa motivasi Anda mempelajari bahasa Inggris?**
 - a. untuk persiapan magang/prakerin
 - b. untuk memahami teori-teori akuntansi lebih mendalam
 - c. untuk persiapan melanjutkan studi ke jenjang universitas

6. Setelah lulus nanti, untuk aktivitas apakah Anda kemungkinan akan lebih sering menggunakan bahasa Inggris?

- a. membaca buku teks dalam bahasa Inggris untuk memperdalam kemampuan saya dalam bidang akuntansi
- b. berinteraksi secara tertulis (surat-menyurat) baik formal maupun informal
- c. menulis dan melaporkan laporan keuangan perusahaan (*report*)

7. Input seperti apa yang Anda inginkan untuk belajar *reading* (membaca)?

- a. materi otentik yang dengan mudah dapat dijumpai dalam keseharian, contohnya: majalah, surat kabar, label, iklan, jadwal, dll
- b. teks yang menggambarkan konteks yang berkaitan dengan bidang kerja saya nantinya
- c. teks yang disertai gambar dan kosakata baru yang terkait

8. Input seperti apa yang Anda inginkan untuk belajar *writing* (menulis)?

- a. contoh teks/tulisan yang akan dipelajari
- b. kosakata yang berkaitan dengan teks yang akan ditulis
- c. penjelasan struktur kalimat yang berkaitan dengan teks yang akan ditulis

9. Jenis kegiatan yang Anda sukai dalam pembelajaran bahasa Inggris *reading* (membaca)?

- a. membaca sebuah teks secara individu lalu menjawab pertanyaan mengenai teks tersebut
- b. mendiskusikan isi teks secara berkelompok untuk memahaminya
- c. menganalisa arti kosakata baru berdasarkan konteks yang dibaca

10. Jenis kegiatan yang Anda sukai dalam pembelajaran bahasa Inggris *writing* (menulis)?

- a. menyusun kalimat-kalimat sehingga menjadi satu paragraf yang benar
- b. mengidentifikasi dan memperbaiki kesalahan struktur kalimat dan tanda baca pada teks
- c. menulis teks yang serupa dengan input teks yang diberikan

11. Jenis kegiatan dalam pelajaran bahasa Inggris apakah yang Anda harapkan dapat memperkaya kosa kata (*vocabulary*) Anda?

- a. mencocokkan kata-kata atau ungkapan bahasa Inggris dengan maknanya yang telah disediakan dan dengan gambar
- b. memprediksi makna kata-kata baru berdasarkan konteks yang dibaca sebelumnya
- c. melengkapi kalimat atau paragraph dengan kata-kata yang telah disediakan dan kata-kata sendiri berdasarkan pengetahuan

12. Jenis kegiatan dalam pelajaran bahasa Inggris apa yang Anda harapkan dapat meningkatkan kemampuan tata bahasa (*grammar*) Anda?

- a. mengidentifikasi kesalahan struktur kalimat
- b. membenarkan kesalahan struktur kalimat
- c. menulis kalimat berdasar pola yang telah dipelajari

13. Jenis kegiatan seperti apakah yang Anda sukai untuk mengerjakan tugas bahasa Inggris?

- a. Individu
- b. Berpasangan
- c. Berkelompok

14. Bagaimanakah peran yang Anda inginkan saat proses pembelajaran bahasa Inggris di kelas berlangsung?

- a. berdiskusi untuk memecahkan masalah atau mengerjakan tugas
- b. mempresentasikan materi pembelajaran di depan kelas
- c. mengerjakan proyek-proyek kecil untuk memperdalam pemahaman materi

15. Bagaimanakah peran guru yang Anda inginkan saat siswa mengerjakan tugas bahasa Inggris di kelas?

- a. memberikan soal untuk dikerjakan kemudian membahasnya
- b. memberikan contoh dari suatu pembahasan lalu memberikan tugas
- c. mengamati pekerjaan siswa lalu memberikan penjelasan jika siswa menemui kesulitan

Adapted from Nurefendhi (2013) and based on Hutchinson and Waters' (1991) and Hall and Crabbe' (1994) frameworks of needs analysis

***** TERIMAKASIH *****

The Results of Target Needs Analysis with 35 Respondents

Aspect	Questions	Items	f	%
Necessities	Why do you think English is important to learn	a. it supports the success of my career in the future	12	34.29
		b. it supports the continuance of my study	2	5.71
		c. it helps me in learning vocational subjects at school	21	60
	Upon your graduation later, what activities will you probably often use English for?	a. reading textbooks in English to deepen my knowledge in accounting	21	60
		b. interacting in written form through correspondence, both formally and informally	5	14.29
		c. writing financial reports	9	25.71
Lacks	At what level is your reading competence in English?	a. beginner	28	80
		b. intermediate	7	20
		c. advance	0	0
	At what level is your writing competence in English?	a. beginner	27	77.14
		b. intermediate	8	22.86
		c. advance	0	0
Wants	What factor affects you to hardly learn English at school? (the answer to this question will as well identify what actually the students want for the learning)	a. the monotonous learning activities	22	62.86
		b. the minimum amount of practice using English in the learning activities	9	25.71
		c. the lack of authentic examples of the use of English	4	11.43

The Results of Learning Needs Analysis with 35 Respondents

Aspect	Questions	Items	f	%
Current learning constraint	What factor affects you to hardly learn English at school?	a. the monotonous learning activities	22	62.86
		b. the minimum amount of practice using English in the learning activities	9	25.71
		c. the lack of authentic examples of the use of English	4	11.43
Learners' motivation	For now, what are your motivations to learn English?	a. to prepare for my apprenticeship program	0	0
		b. to understand theories of accounting	19	54.29
		c. to prepare continuing my study to university	16	45.71
Input	What kind of input do you want to learn reading in English?	a. authentic materials which are easily found in daily live, for example: magazines, newspapers, labels, advertisements, schedules, and more	10	28.57
		b. texts with the contexts that are related to my field of work in the future	10	28.57
		c. texts with picture and new related vocabulary	15	42.86
	What kind of input do you want to learn writing in English?	a. examples of the texts to be learned	13	37.14
		b. words related to the texts to be written	10	28.57
		c. explanation of sentence structures related to the text to be written	12	34.29
Procedures	What kind of activities do you like for learning reading in English?	a. reading a text individually, followed with answering questions about the text	7	20
		b. discussing the content of a text in groups to comprehend it	17	48.57
		c. analyzing the meaning of new words based on the context of the text read	11	31.43
	What kind of activities do you like for learning writing in	a. arranging sentences into a correct paragraph	13	37.14
		b. identifying and correcting mistakes of sentence structure and punctuation of a text	11	31.43

	English?	c. writing a similar text to the given input	11	31.43
	What kind of activities do you wish to have to enrich your English vocabulary?	a. matching words or expressions in English with the provided meanings and pictures	10	28.57
		b. predicting meaning of new words based in the contexts of the texts read previously	13	37.14
		c. completing sentences or paragraphs with the provided words or with the words from the our existing knowledge	12	34.29
	What kind of activities do you wish to have to improve your English grammar competence?	a. identifying structure errors in sentences	13	37.14
		b. correcting structure errors in sentences	4	11.43
		c. writing correct sentences based on the patterns that have been learned	18	51.43
Setting	What kind of activities do you like for doing English tasks?	a. individual	4	11.43
		b. in pairs	4	11.43
		c. in groups	27	77.14
Learners' role	What is your desired role to play in the English learning process in the classroom?	a. discussing to solve the problems or to do the tasks	27	77.14
		b. presenting the materials in front of the other students and the teacher at the classroom	2	5.71
		c. doing small projects to get better understanding towards the learning materials	6	17.14
Teacher's role	What role do you want the English teacher have in the English learning process in the classroom when the students are working on the tasks?	a. giving the exercises for the students to do and then discussing it with the students	6	17.14
		b. giving examples from the material being discussed and then giving the tasks	16	45.71
		c. observing the students' work and then giving explanation if the students find difficulties	13	37.14





Instrument B:

Interview

INTERVIEW GUIDE

Guide for interview with the English teacher

1. Bagaimana kemampuan bahasa Inggris siswa kelas sebelas jurusan akuntansi?
(*What is the English competence of eleventh grade students of accounting program?*)
2. Kesulitan apa yang sering siswa alami dalam belajar bahasa Inggris? (*What are the students' difficulties in learning English?*)
3. Bagaiman sikap siswa dikelas saat pelajaran bahasa Inggris? (*How is the students' attitude toward English lesson in the classroom?*)
4. Berdasar pada apakah pemilihan bahan ajar? (*What consideration underlies the selection of learning materials?*)
5. Topik seperti apakah yang biasanya sering digunakan dalam materi pembelajaran? (*What kinds of topics are usually used for learning materials?*)
6. Didapat dari manakah biasanya materi pembelajaran yang Bapak siapkan untuk siswa? (*Where do you usually get the learning materials from?*)
7. Kegiatan pembelajaran yang seperti apakah yang biasanya dilakukan di dalam kelas? (*What activities are usually used in the classroom?*)
8. Metode atau teknik pembelajaran apakah yang biasa Bapak aplikasikan di dalam kelas? (*What learning method or technique do you usually apply in the learning process?*)
9. Media pembelajaran apakah yang biasa Bapak gunakan untuk mengajar? (*What teaching media do you usually use?*)
10. Bagaimana tanggapan Bapak tentang pengembangan materi ESP untuk siswa jurusan akuntansi di sekolah ini? (*What do you think about the development of ESP materials for students of accounting program at this school?*)

Adapted and modified from: Nureffendhi (2013)

INTERVIEW TRANSCRIPT

R = Researcher

T = Teacher

- R : Bagaimana kemampuan bahasa Inggris siswa kelas sebelas jurusan akuntansi? (*What is the English competence of eleventh grade students of accounting program?*)
- T : Sebelas XI AK-2 sedikit lebih baik daripada AK-1 atau AK-3. Tapi rata-rata memang siswa-siswi dari ketiga kelas tersebut kemampuan Bahasa Inggrisnya cukup rendah. (*XI AK-2 students are slightly better than AK-1 or AK-3 in English. however, the average level of English competence for the students of the three classes are quite low.*)
- R : Pertanyaan selanjutnya, Pak. Kesulitan apa yang sering siswa alami dalam belajar bahasa Inggris? (*Let's move onto the next question, Sir. What are the students' difficulties in learning English?*)
- T : Kesulitannya, *vocabulary* yang mereka miliki sangat sedikit. (*The lack of vocabulary that they know is the problem.*)
- R : Oh, begitu, Pak. Lalu, bagaiman sikap siswa dikelas saat pelajaran bahasa Inggris? (*Ah, I see. Then, how is the students' attitude toward English lesson in the classroom, Sir?*)
- T : Untuk kelas XI AK-2 ya lumayan bisa mengikuti, tapi karena waktunya yang terlalu siang pelajaran menjadi sering tidak efektif. (*Some of XI AK-2 students can follow the learning quite well. However, due to the time of English learning set for this class which is too late in the afternoon, the learning for the students is sometimes ineffective.*)
- R : Pertanyaan berikutnya, berdasar pada apakah pemilihan bahan ajar? (*Now we are moving on to the next question, Sir. What consideration underlies the selection of learning materials?*)
- T : Untuk memilih bahan ajar, ya karena siswa dan guru diberi buku dari pemerintah, ya kita mengajarkan materi dari buku kurikulum 2013 dari pemerintah yang menurut saya sama sekali kurang bisa dipakai untuk mengajar di SMEA itu kepada siswa. Kalau di SMA mungkin bisa. Sehingga, kita kesulitan. Ditambah lagi, buku selain buku paket itu mereka tidak punya. (*Since we are given the official textbook from the government to use, I teach the materials in that book which are not really suitable for vocational high school students. It is more suitable for*

general high school students. Actually, I face some difficulties to teach English with that book at this school and students also have no other books to learn from.

R : Tugas-tugas juga dari buku tersebut, Pak? (*Are the tasks given to students also from that textbook, Sir?*)

T : Iya. Tugas hanya dari buku tersebut. (*They are. The tasks I give to the students are all from that textbook.*)

R : Kalau lembaran materi biasanya ada atau tidak, Pak? (*Do you usually give them other learning materials in sheets, Sir?*)

T : Ada juga. Biasanya saya kasih lembaran materi yang sama dengan materi di buku yang dari pemerintah itu, lalu mereka saya suruh fotokopi sendiri. (*I do. I usually give the students sheets of learning materials similar to the ones in the official textbook for them to copy.*)

R : Nah, berkaitan dengan pertanyaan sebelumnya, Pak. Topik seperti apakah yang biasanya sering digunakan dalam materi pembelajaran? (*The next question is related to the previous one, Sir. What kinds of topics are usually used for the learning materials?*)

T : Topiknya untuk kelas XI di antaranya yaitu *earthquake*. (*One of the topics for English taught in grade XI is earthquake.*)

R : Didapat dari manakah biasanya materi pembelajaran yang Bapak siapkan untuk siswa? (*Where do you usually get the learning materials from, Sir?*)

T : Dari buku paket dari pemerintah dan terkadang juga dari buku lain. (*I got them from the official textbook and sometimes I also take ones from other textbooks.*)

R : Kegiatan pembelajaran yang seperti apakah yang biasanya dilakukan di dalam kelas, Pak? (*What activities are usually done in the classroom?*)

T : Pembelajarannya yaitu saya selalu memberikan motivasi kepada siswa supaya siswa itu bisa membuat pertanyaan dan bisa menjawab pertanyaan (tanya jawab). (*I always give students motivation to make and answer questions (question and answer type of activity).*)

R : Untuk pembelajaran *reading* dan *writing* bagaimana biasanya, Pak? (*For reading and writing in the classroom, how do you usually manage the learning activities, Sir?*)

- T : Setiap siswa kan membawa buku paket pinjaman dari pemerintah. *Reading material* di buku tersebut sangat panjang. Sebenarnya teks-teks tersebut kurang sesuai dengan tingkat kemampuan siswa disini. Sehingga, saya jadinya mengajarkan teks-teks tersebut dengan cara memberikan pekerjaan rumah kepada siswa untuk menerjemahkan teks-teks yang ada di buku tersebut. dari rumah. Selain itu mereka juga harus menjawab pertanyaan-pertanyaan dari teks-teks di buku tersebut dengan jawaban panjang untuk selanjutnya saya cek jawaban mereka di pertemuan selanjutnya. Saya suruh mereka menghapuskan masing-masing pertanyaan dan jawabannya. Jika jawaban mereka salah, saya bantu mereka untuk membenarkannya. Kalau untuk pelajaran *writing*, saya beri tugas kepada mereka untuk menulis teks, tetapi siswa masih kesulitan untuk menulis teks dalam Bahasa Inggris. *(All students bring the one textbook from the government. The texts for reading materials in that book are very long that they are not suitable for students' competences. So I ask them to translate those long texts in the textbook at home and answer the questions below each text with long answer and memorize the answers as well as the questions. In the next meeting, I usually check students' understanding by asking those questions and I correct their answers if they are wrong. For writing, I often ask students to write texts, but they seem to find it difficult to write in English.)*
- R : Apakah ada kegiatan berkelompok, Pak? *(Are there any group tasks you usually assign for the students, Sir?)*
- T : Ada. Saya juga sering memberikan tugas kelompok, lalu mereka kirim ke *whatsapp*. Tapi ya itu, satu kelas yang mengirim biasanya hanya tiga kelompok. *(I do sometimes give them group tasks to submit via whatsapp application. However, among all small groups in one class, only three groups usually submit their works.)*
- R : Untuk pertanyaan selanjutnya, metode atau teknik pembelajaran apakah yang biasa Bapak aplikasikan di dalam kelas? *(The next question is: what learning method or technique do you usually apply in the learning process?)*
- T : Metode yang saya aplikasikan di kelas yaitu metode tanya jawab. Untuk metode ceramah sudah tidak bayak lagi kita lakukan sehingga kita juga sering menugaskan siswa supaya berkelompok untuk membuat percakapan atau untuk mendiskusikan masalah, tapi yaitu, tidak semua bisa melakukan itu, beberapa ada yang menyontek pekerjaan teman. *(Question and answer method. I do not do lecturing anymore these days.)*

Therefore, I often assign group works for students to make conversations or to discuss given problems. However, not all students are able to do so. Some of them prefer copying other students' work instead of doing the tasks by themselves.)

R : Kalau untuk media pembelajarannya, media pembelajaran apakah yang biasa Bapak gunakan untuk mengajar? (*What teaching media do you usually use, Sir?*)

T : Harusnya menggunakan media audio-visual, tapi sayangnya, di kelas-kelas tidak ada alatnya (*projector* dan *speaker*). Kalau pinjam dari ruang perlengkapan itu sulit sekali. Dulu ada lab bahasa, tetapi sejak sekolah gratis, akhirnya ketika labnya rusak tidak bisa memperbaiki. Jadi, sudah tidak difungsikan lagi sampai sekarang. Akhirnya, mengajar dengan apa adanya. (*I actually want to use audio-visual media. Unfortunately, there are no projector and speakers in all classrooms and it is quite hard to borrow ones from the office. There was a language lab here, but it was broken back then and since there has tuition-free policy from the government, we could not fix it. The lab cannot be used anymore these days. Therefore, I just teach with no media.*)

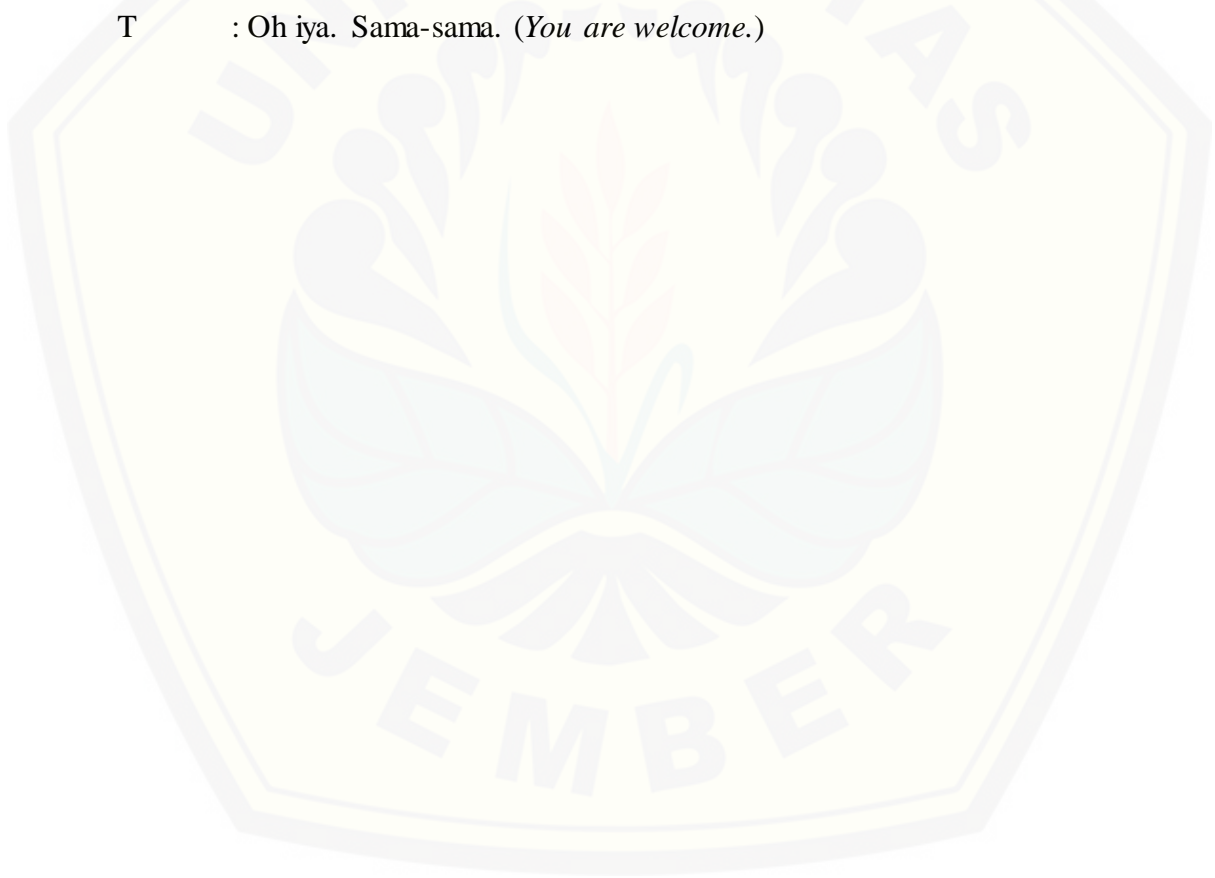
R : Oh, begitu. Sayang sekali, ya Pak. Lalu untuk pertanyaan terakhir, bagaimana tanggapan Bapak tentang pengembangan materi ESP untuk siswa jurusan akuntansi di sekolah ini? (*We are moving onto the last question for this interview, Sir. What do you think about the development of ESP materials for students of accounting program at this school?*)

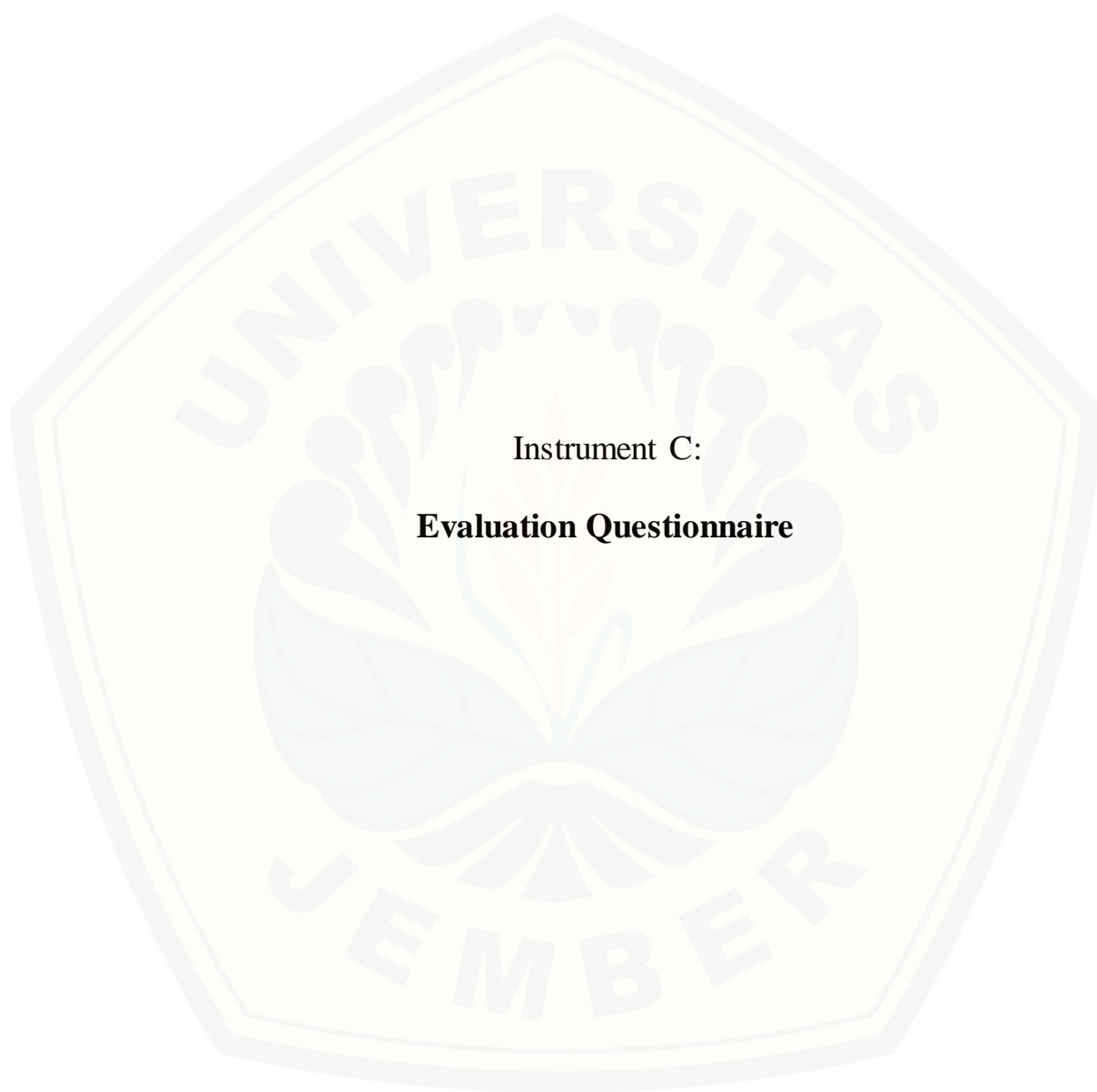
T : Mengembangkan materi untuk di jurusan akuntansi ini memang seharusnya yang ada hubungannya dengan akuntansi. Saya setuju dengan ide tersebut karena memang harusnya guru itu diberi kebebasan untuk mengajar, tidak dipaksa untuk mengajar materi yang tidak sesuai dengan situasi di sekolahnya, sehingga akhirnya guru sering kebingungan. Kurikulum juga seharusnya tidak ganti setiap semester seperti ini. Yang dulu belum selesai, ganti lagi dan belakangan ganti lagi. Kurikulum yang sebelumnya (KTSP) itu menurut saya lebih bervariasi, lebih mendekati dengan kenyataan yang mereka hadapi. Saya pun inginnya mengajar dengan cara seperti saat masa kurikulum KTSP saat itu. Tapi jika buku dari pemerintah itu sama sekali tidak dipakai, kita seakan tidak mematuhi aturan yang dibuat pemerintah. Sehingga, dengan terpaksa kita juga menggunakan buku itu, tetapi juga terkadang menggunakan yang lain. (*Developing learning materials for accounting program is indeed supposed to relate to accounting. I do agree with that Idea because*

teachers are not supposed to be forced to teach materials that are not suitable with the conditions in their school that make them get confused quite often. Curriculum is not supposed to change quite often like what has happened in the educational system in Indonesia. Before the previous curriculum has been applied completely, the government changed it with the new one. I think the previous one (KTSP) was more vary and was applied based on the real situation of a school. I do want to teach English for vocational students here the way I taught in the KTSP era, but I cannot ignore the official textbook. Therefore, I keep using that textbook and sometimes look for additional materials in other books.)

R : Itu tadi pertanyaan terakhir, Pak. Terima kasih atas waktunya. (*That was the last question, Sir. Thank you very much for your time.*)

T : Oh iya. Sama-sama. (*You are welcome.*)





Instrument C:

Evaluation Questionnaire

EVALUATION QUESTIONNAIRE

Validator's identity

Name : Achmad Hariyadi

Institution : SMKN 1 Jember

The following questionnaire is intended for evaluating as well as validating the designed ESP learning materials for students of accounting program at vocational high schools. Please give score to each item presented in the table below by giving check (✓) under one of the provided scales. Lastly, please write your suggestions for the better development of the materials.

Note: 1 = poor 3 = average 5 = excellent
 2 = weak 4 = good

No.	Criteria	Rating Scale				
		1	2	3	4	5
1.	The materials meet the objectives of the syllabus.				✓	
2.	The materials are appropriate for the students of accounting program at the school.					✓
3.	The materials provide a stimulus to learning.					✓
4.	The content has been graded from simple to complex					✓
5.	The materials are presented in a clear and systematic way.					✓
6.	The instructions are easy to understand by the students.					✓
7.	The materials are flexible enough for creativity and variety to arise.				✓	
8.	The materials engage learners' active thought.				✓	
9.	The methodology used meets the students' learning needs.					✓
10.	The exercises and activities vary enough to challenge the students.					✓
11.	The learning tasks are manageable for the students.				✓	
12.	The materials appear attractive.					✓

13.	The materials contain suitable grammatical patterns and vocabulary for the target students.				✓	
14.	The vocabularies used in the <i>input</i> are recycled in subsequent units for reinforcement.				✓	
15.	The inputs provide models of correct and appropriate language use.				✓	
16.	The activities allow the students to practice using language in the target situation.				✓	

Adapted and modified from: Baleghizadeh and Rahmini (2011)

and based on: principles of materials proposed by Hutchinson and Waters (1991)

Suggestions for revision:

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Jember, 30 Mei 2017.

Validator,

Schmid Haryadi

EVALUATION QUESTIONNAIRE

Validator's identity

Name : Drs. I Putu Sukmaantara, M.Ed.

Institution : FKIP-LWEJ

The following questionnaire is intended for evaluating as well as validating the designed ESP learning materials for students of accounting program at vocational high schools. Please give score to each item presented in the table below by giving check (✓) under one of the provided scales. Lastly, please write your suggestions for the better development of the materials.

Note: 1 = poor 3 = average 5 = excellent
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No.	Criteria	Rating Scale				
		1	2	3	4	5
1.	The materials meet the objectives of the syllabus.					✓
2.	The materials are appropriate for the students of accounting program at the school.				✓	
3.	The materials provide a stimulus to learning.					✓
4.	The content has been graded from simple to complex					✓
5.	The materials are presented in a clear and systematic way.					✓
6.	The instructions are easy to understand by the students.					✓
7.	The materials are flexible enough for creativity and variety to arise.				✓	
8.	The materials engage learners' active thought.					✓
9.	The methodology used meets the students' learning needs.				✓	
10.	The exercises and activities vary enough to challenge the students.					✓
11.	The learning tasks are manageable for the students.					✓
12.	The materials appear attractive.					✓

13.	The materials contain suitable grammatical patterns and vocabulary for the target students.						✓
14.	The vocabularies used in the <i>input</i> are recycled in subsequent units for reinforcement.						✓
15.	The inputs provide models of correct and appropriate language use.						✓
16.	The activities allow the students to practice using language in the target situation.						✓

Adapted and modified from: Baleghizadeh and Rahmini (2011)

and based on: principles of materials proposed by Hutchinson and Waters (1991)

Suggestions for revision:

The materials are relevant with the syllabus and the students' needs as they provide sufficient space for exercise both in content and in grammar.

Jember, 29 May 2017

Validator,

Dr. I Putri Sukmananda, M.Pd.

The Results of the Evaluation Questionnaires

No.	Criteria	Scores given by	
		English Teacher	Lecturer
1	The materials meet the objectives of the syllabus.	4	5
2.	The materials are appropriate for the students of accounting program at the school.	5	4
3.	The materials provide a stimulus to learning.	5	5
4.	The content has been graded from simple to complex	5	5
5.	The materials are presented in a clear and systematic way.	5	5
6.	The instructions are easy to understand by the students.	5	5
7.	The materials are flexible enough for creativity and variety to arise.	4	4
8.	The materials engage learners' active thought.	4	5
9.	The methodology used meets the students' learning needs.	5	4
10.	The exercises and activities vary enough to challenge the students.	5	5
11.	The learning tasks are manageable for the students.	4	5
12.	The materials appear attractive.	5	5
13.	The materials contain suitable grammatical patterns and vocabulary for the target students.	5	5
14.	The vocabularies used in the <i>input</i> are recycled in subsequent units for reinforcement.	5	5
15.	The inputs provide models of correct and appropriate language use.	5	5
16.	The activities allow the students to practice using language in the target situation.	5	5
Total score		76	77
<i>Mean</i>		4.75	4.81
<i>Mean from the two scores</i>		4.78	
Chategory		Excellent	

$$Mn = \frac{\sum xi}{n}$$

Mn : Mean
 $\sum xi$: the total score
 n : the number of the items (16)

The Table of Conversion for *Mean* of Validation Scores

<i>Mean Interval Formula</i>	<i>Mean</i>	<i>Category</i>
$X > M_i + 1.8 S_{Bi}$	$X > 4.2$	Excellent
$M_i + 0.6 S_{Bi} < X \leq M_i + 1.8 S_{Bi}$	$3.4 < X \leq 4.2$	Good
$M_i - 0.6 S_{Bi} < X \leq M_i + 0.6 S_{Bi}$	$2.6 < X \leq 3.4$	Average
$M_i - 1.8 S_{Bi} < X \leq M_i - 0.6 S_{Bi}$	$1.8 < X \leq 2.6$	Weak
$X \leq M_i - 1.8 S_{Bi}$	$X \leq 1.8$	Poor

Notes:

X : Actual *Mean* of the scores (in this research: 4.78)

M_i : Ideal *Mean*

$$\left[\frac{1}{2} \times (\text{ideal highest Mean} + \text{ideal lowest Mean}) \right]$$

S_{Bi} : Standard deviation of ideal *Mean*

$$\left[\frac{1}{6} \times (\text{ideal highest Mean} - \text{ideal lowest Mean}) \right]$$

Ideal highest *Mean* : if each criteria gets perfect score (5)

Ideal lowest *Mean* : if each criteria gets lowest score (1)

Source: Widoyoko (2009), as cited in Saliman, et all (2013)

**A MODEL OF ESP LEARNING MATERIALS FOR ELEVENTH
GRADE STUDENTS OF ACCOUNTING PROGRAM AT
VOCATIONAL HIGH SCHOOLS**

*These materials consist of four integrated units
and were designed for four meetings (2 x 45 minutes each)*



Composed by:

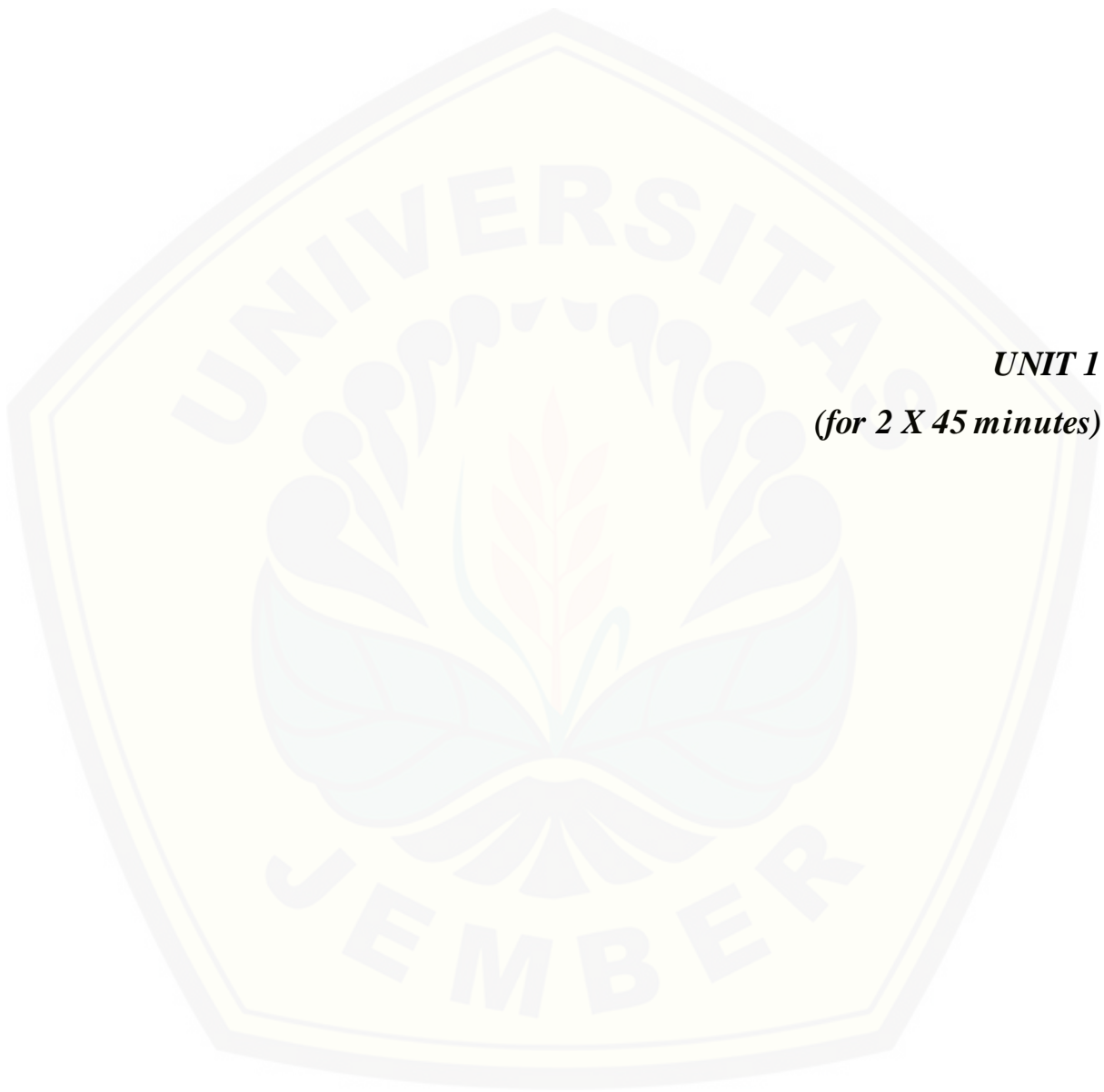
IRENE RAHMANIAR

NIM 130210401096

**ENGLISH EDUCATION DEPARTMENT
THE FACULTY OF TEACHER TRAINING AND EDUCATION
JEMBER UNIVERSITY
2017**

**ESP Learning Materials Designed for Eleventh Grade Students of
Accounting Program at Vocational High Schools**

UNIT 1
(for 2 X 45 minutes)



BIOGRAPHY

**FATHER OF ACCOUNTING
IN THE WORLD**



In this chapter you will:

- ✓ **Read the biography text of Luca Pacioli**
- ✓ **Write purchases journals in English**
- ✓ **Learn how to write biography**
- ✓ **Write a short biography**

PREREADING ACTIVITY

*Sri Mulyani Indrawati is the Finance Minister of Indonesia since July 2016. Before her appointment, she was the Managing Director and Chief Operating Officer of the World Bank Group since 2010. With this, she became the only woman to hold such a high position in the company. In 2014, Forbes Magazine ranked her among the top 50 most powerful women in the world. **

**ECONOMAZING
SPOTLIGHT**

*Source:

<http://live.worldbank.org/experts/sri-mulyani-indrawati>

<https://successtory.com/people/sri-mulyani-indrawati>

Get to know: **“THE HERO”**

Read the text below carefully.

LUCA PACIOLI

(The Father of Accounting)

Luca Pacioli was born in 1446 in Sansepolcro which is now Northern Italy. He died in the same city in 1517 at the age of 70. His education was actually focused on knowledge required by merchants, especially mathematics. He is famous and well-known for his contribution in accounting through his books on double-entry bookkeeping.



The first accounting book published in 1494 was based on five sections in his mathematical book entitled ‘Everything about Arithmetic, Geometry and Proportions’. Until the 16th century, this book written on accounting served as the only textbook on accounting around the world.

The system that Luca Pacioli introduced in his book of accounting was mostly the accounting cycle. He introduced the use of journals and ledgers in accounting systems and a principle of accounting that debits must be equal to credits. In his book, he also gave the necessary instructions of conducting business and information on accounting for traders.

Now his accounting principles are used by various accountants in industrial accounting, public accounting, and other types of accounting. Accounting techniques were proved to be very effective for investors, business firms, and lending institutions.

Luca Pacioli’ role in the development of accounting is such unbelievable and monumental. Due to his double-entry bookkeeping system in accounting, organizations can follow the transactions from one business to another, which give them right directions in financial growth. Without the contribution of Luca Pacioli in the field of accounting the trades in the world would have been slower and even stopped.

Adapted from: <http://accountantsday.info>

Find the perfect match

Did you notice more accounting terms in the Luca Pacioli biography text above? There are more that you can learn. Below are the descriptions of some accounting terms used in the text above. Find the correct term for each description.

the sequence of steps followed in the accounting process to measure business transactions and transform the measurements into financial statements for a specific period

firms that lend money with interests

any book where debit and credit transactions are recorded

method of recording financial transactions in which each transaction is entered in two or more accounts and involves two-way, self-balancing posting. Total debits must equal to total credits

any book containing original entries of daily financial transactions

Check your understanding

Choose the best answer for each question below by crossing a, b, c, or d.

1. What did Luca Pacioli study in his lifetime?
 - a. mathematic for trade
 - b. accounting
 - c. mathematics in general
 - d. business

2. Which of the statements below is true based on the text?
 - a. Luca Pacioli make small contribution for the development of accounting in the world.
 - b. Accounting principles are only applied in Italy.
 - c. Luca Pacioli invented the double-entry bookkeeping.
 - d. 'Everything about Arithmetic, Geometry and Proportions' was the first accounting book in the world.

3. Which of these accounting aspects below was not introduced by Luca Pacioli?
 - a. principle of accounting
 - b. types of accounting
 - c. journal
 - d. ledger

4. What is the accounting principle introduced by Luca Pacioli?
 - a. Debit may have different amount from credit.
 - b. Debit must be unequal to credit.
 - c. Debit has the same amount as in credit.
 - d. Debit has nothing to do with credit.

5. Which word below describes accounting techniques for investors, business firms, and lending institution?
 - a. ineffective
 - b. successful
 - c. disadvantageous
 - d. meaningless

DISCUSSION IS FUN! 😊

Now, that you have learn about the father of accounting, form a group of five and discuss the following questions about Luca Pacioli.

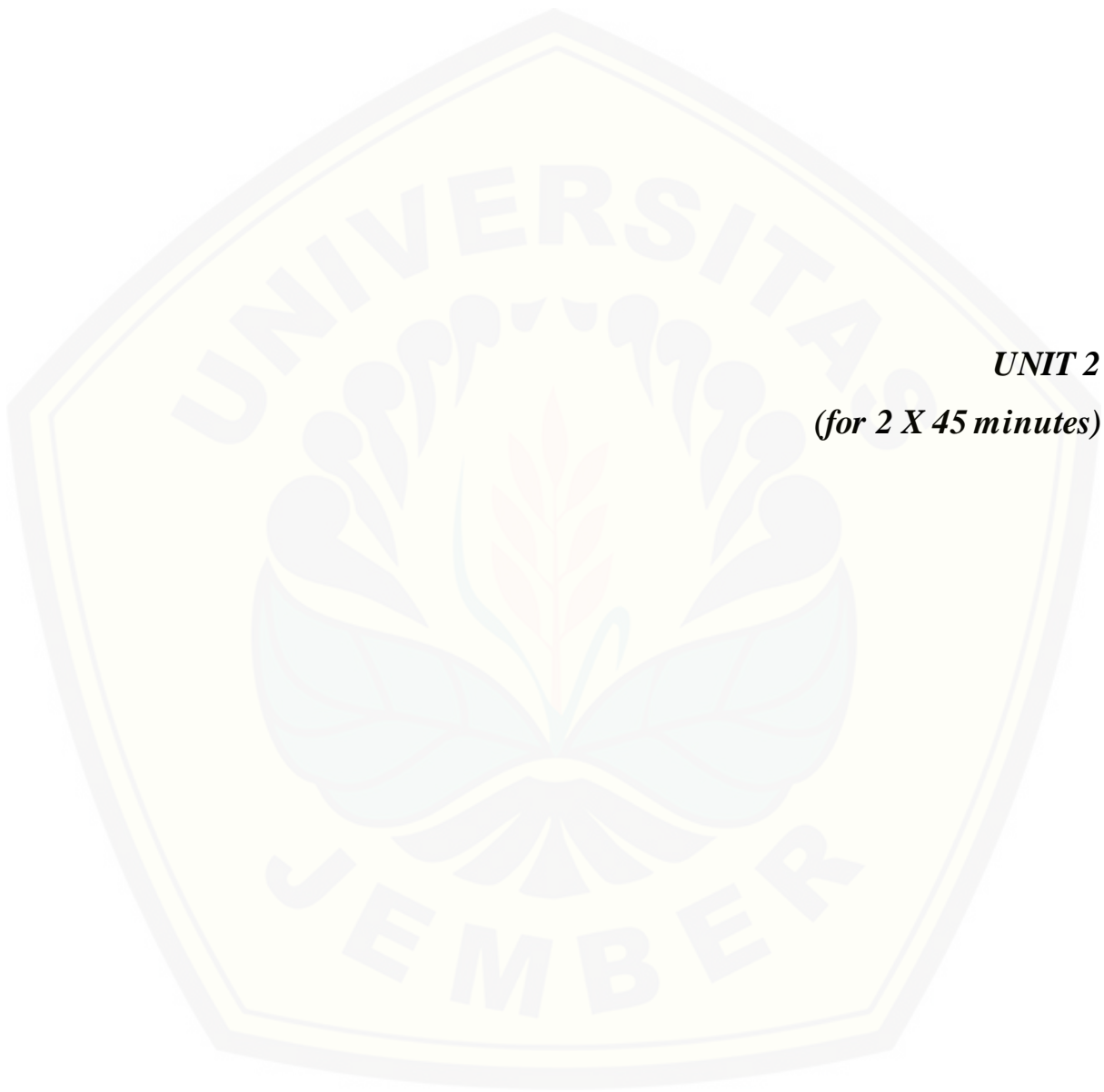
1. What does term 'father of accounting' mean?
2. Why do you think Luca Pacioli is considered the father of accounting?
3. Based on Luca Pacioli's biography above, how would mathematics and knowledge for merchants relate to the development of accounting?
4. In your own opinion, how would you describe Luca Pacioli?
5. After knowing what Luca Pacioli had done for the development of accounting in the world, what part do you think have surprised or impressed you the most?

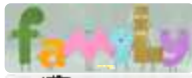
WRITE THE RESULT OF YOUR GROUP'S DISCUSSION HERE!

A large rectangular area with a dotted grid for writing the group's discussion results. A faint watermark of the Universitas Jember logo is visible in the background.

**ESP Learning Materials Designed for Eleventh Grade Students of
Accounting Program at Vocational High Schools**

UNIT 2
(for 2 X 45 minutes)





Every one of you has family, right? All of us do. 😊
Now, have you ever imagined that English words also have families???. Let's figure some of them out below!

These are the family members of some words used in the text before.

VERBS	NOUNS	ADJECTIVES	ADVERBS
believe	belief	unbelievable , believable	unbelievably
contribute	contribution , contributor	contributory	-
develop	development , developer	developmental	-
educate	education , educator	educational	educationally
equalize	equality, inequality	equal , unequal	equally, unequally
-	fame	famous	famously
finance	finance	financial	financially
-	industry	industrial	industrially
inform	information , informant, informer	informative	-
instruct	instruction , instructor	instructive, instructional	instructively
introduce	introduction	introductory	-
invest	investor , investment	-	-
know	knowledge	knowledgeable	knowledgeably
-	monument	monumental	monumentally
necessitate	necessity	necessary , unnecessary	necessarily
organize	organization , organizer	organizational	organize
publicize	public	public	publicly
trade	trade, trader	trade	-

EXAMPLE OF HOW THE WORDS ARE USED IN SENTENCES

Some accountants received their *education* at vocational high schools.

My hero is a great accounting *educator* in a vocational high school.

He always *educates* his students in fun ways.

He has a great *educational* background on accounting.

His students are all *educationally* advantaged.

LET'S PRACTICE 😊

Work with your group to complete these sentences with the words in the box.

<i>developer</i>	<i>unbelievably</i>	<i>fame</i>	<i>necessity</i>	<i>invested</i>
<i>instructed</i>	<i>trades</i>	<i>know</i>	<i>informative</i>	<i>contributed</i>

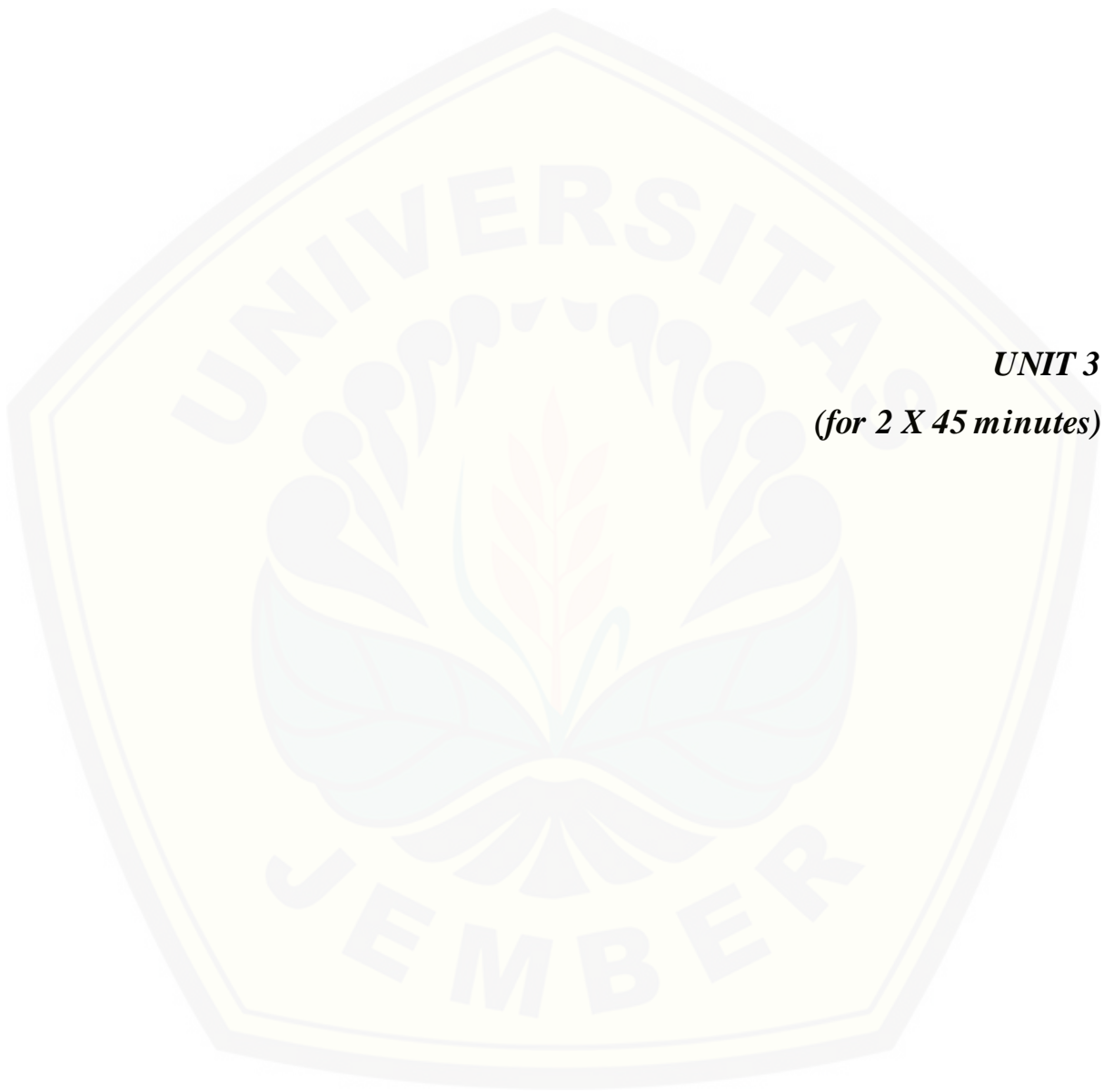
1. To add more security in his store, on May 12, Denny four new CCTV cameras which are bought on account for Rp.1,800,000 from Digital Solution, Invoice 72.
2. Denny Dermawan is a successful retail merchandising businessman. He school stationaries in his big store “Toko Denny”.
3. Denny did not that Quick Math Formulas for Students books got huge and sold out in only a week after they were displayed in his store.
4. It’s a for retailers to update the stocks of their products regularly. On May 3, Toko Denny received Invoice SMB46 from Sinar Mentari Books for merchandise purchased on account, Rp.4,000,000. Then, on May 4, Denny purchased Rp.2,570,000 in merchandise on account from Asik Pen & Pencil, invoice AP101.
5. , many other students asked for the book to be restocked soon. They said that book really to their friends’ successful Math learning.
6. All products that he retails are purchased on accounts directly from the companies.
7. On May 10, Denny purchased Rp.5,500,000 in merchandise on account from Quick Formulas for new collection in his store, which is the book Quick Math Formulas for Students, Invoice QF1.
8. So, on May 18 he his employee to bought Rp.3,800,000 in more merchandise on account from Quick Formula, Invoice QF2.

INDIVIDUAL WORK

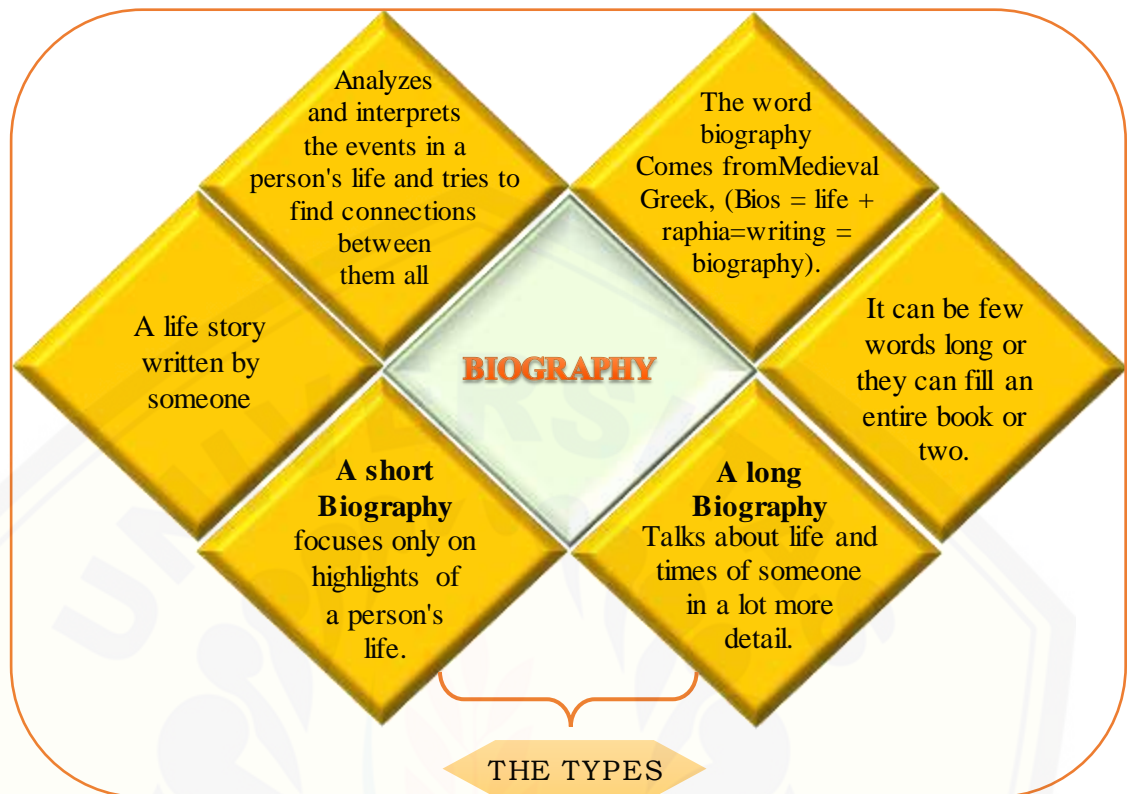
Now that you have completed each sentence above with the appropriate words, the next task you need to do is to rearrange those sentences into the correct order and rewrite them into a paragraph in the space provided below.

**ESP Learning Materials Designed for Eleventh Grade Students of
Accounting Program at Vocational High Schools**

UNIT 3
(for 2 X 45 minutes)



LEARN HOW TO: **WRITE A BIOGRAPHY**



Common Characteristics of a Biography

A biography:

- is not written by the subject
- is always written in third person
- describes the person's surroundings (where, when and how the person lived or lives).
- shows how the person affected other people's life through their behavior, discoveries, social reform etc
- provides examples that demonstrate the person's behavior, their accomplishments, goal, etc
- supplies details that illustrate the person's individuality

Format of a Biography

- Introduction
- Important events in chronological order and interpretation
- Closing remarks

Elements:

- Setting time and place (where and when the person's life events took/take place)
- Factual information about the person (the information has to be real)

Print Features:		Graphic Devices:		Forms:	
Bold, italic font	Bullets	Charts	Maps	Books	Textbooks
Colored print	Titles	Timelines	Tables	Articles	Memoirs
	Subtitles	Photographs	Potraits	Letters	Diaries
		Painting		Encyclopedia	

Note: The above explanations were taken from the official English textbook for eleventh grade students of high schools in even semester.

To write a biography, you may use these sentence patterns below:

Present simple sentence

Example: He is famous and well-known.

Double-entry bookkeeping system gives right directions in financial growth.

Use present simple sentences to tell about habitual actions or about general truth and facts.

Past simple sentence

Example: The system that Luca Pacioli introduced in his book of accounting was mostly the accounting cycle.

He introduced the use of journals and ledgers in accounting system.

Use past simple sentences to tell about actions that happened in past.

Now, practice writing present and past simple sentences by using these words provided below. Change the words' form if necessary.

1. developed :

2. believes :

3. were :

4. is :



Keep in mind:

Biography is not only used to tell about people from the past, such as Luca Pacioli. You can also write a biography of successful and famous people in present life.

Discover more people!

GROUP WORK

1. Work with your previous group to create a biography poster for a famous and successful accountant in the world. She/he must be someone from the present life.
2. With your group members, fill in the details of the information in the figure given below and use it as your guide in writing the biography.
3. Use present simple and past simple sentences in your writing.
4. Design your poster as creatively as possible.
5. After you finish your work, display the poster on the wall in your classroom. Every group should have their own spot, so that the classroom will be a gallery of heroes' biography posters.
6. Visit the others groups' spots and read the biography posters they created to know more heroes in the world.
7. Make some notes in your book when you find some interesting, unique, or important information from the other groups' posters. 😊

Name:
.....

Date and place of birth:
.....

Family:
.....
.....
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Accomplishments:
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Contributions:
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Experiences:
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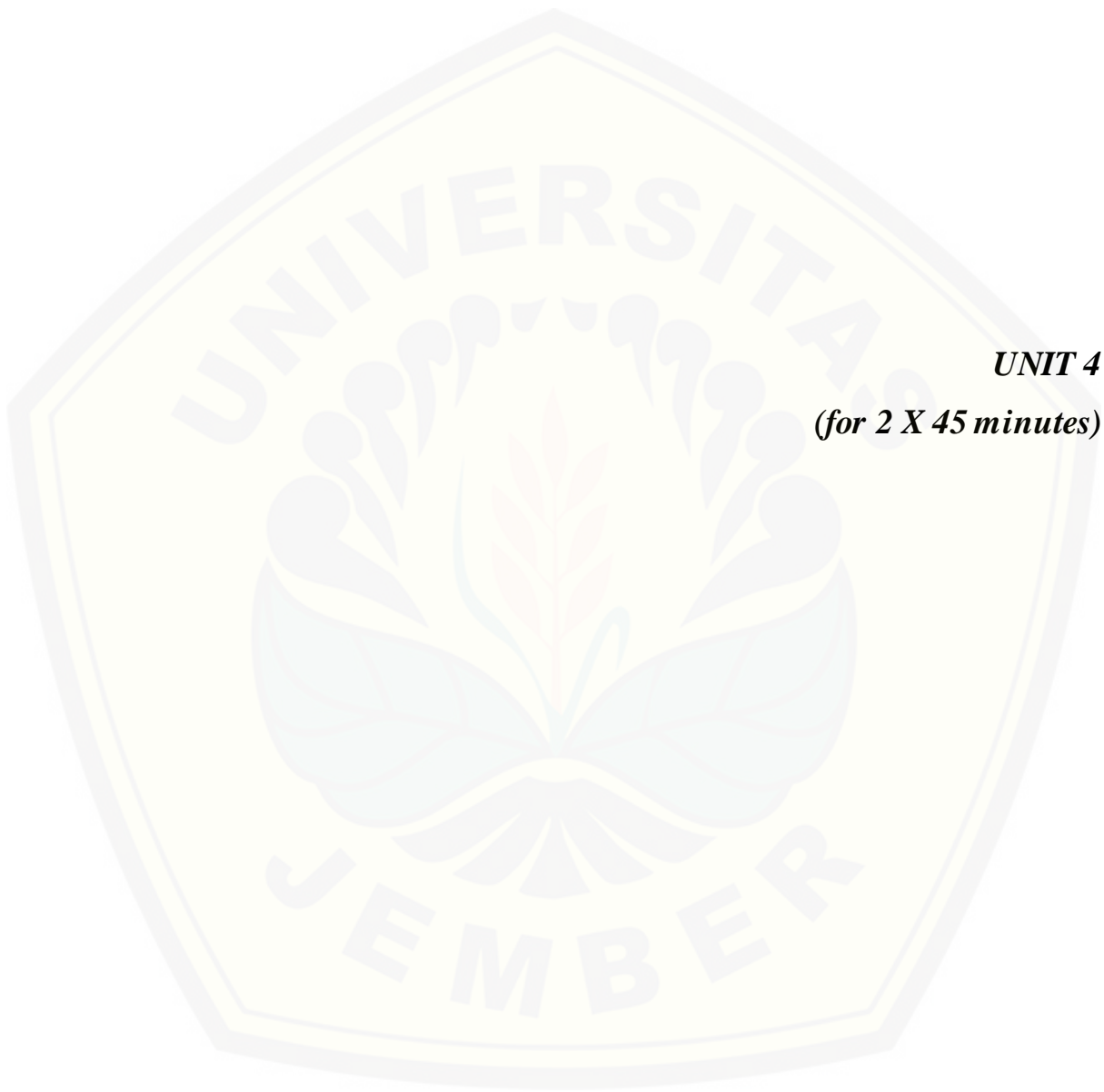
Education:
.....
.....
.....
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Nationality:
.....

(picture)

**ESP Learning Materials Designed for Eleventh Grade Students of
Accounting Program at Vocational High Schools**

UNIT 4
(for 2 X 45 minutes)



DO YOU STILL REMEMBER?

From Luca Pacioli's biography, we know that he was the one who introduced the use of journal in accounting system. Since then, there are various types of journals that have been developed in accounting world. There are general and special journals. One example of special journals is the "purchases journal".

Note 1:

Businesses make many similar payments. They use special journals to record transactions that are similar and occur frequently

Note 2:

Retail businesses buy merchandise they sell to customers. They also buy many items used to operate the business. Businesses buy most items on credit (on account). Big business purchase merchandise for resale from many suppliers

Note 3:

Accountants use the purchases journal as a special journal to record all purchases on account.

Source: *Special Journals and Cash Payments*

http://christygarrett.weebly.com/uploads/6/5/7/0/6570222/glencoe_accounting_chp17.pdf

We can record the transactions of Denny Dermawan's retailing business "Toko Denny" during May in the following Purchases Journal.

PURCHASES JOURNAL								
DATE	INV. NO.	ACCOUNT CREDITED	POST. REF. (PR)	ACCOUNTS PAYABLE CREDIT	PURCHASES DEBIT	GENERAL		
						ACCOUNT DEBITED	PR	DEBIT
M A Y	3	SBM46	Sinar Mentari Books	4,000	4,000			
	4	AP101	Asik Pen & Pencil	2,570	2,750			
	10	QF1	Quick Formula	5,500	5,500			
	12	72	Digital Solution	1,800		Store Equipment		1,800
	18	QF2	Quick Formula	3,800	3,800			
TOTAL				17,670	15,870	TOTAL		1,800



Imagine you are a successful young businessman/woman who owns a popular store near Jember University. It can be an accessories store, stationary store, hijab store, printing and copy service store, or others. List below (with the price and the invoice reference number) what you need to purchase on account for your store last month. See page “Let’s Practice ☺” and try to write something similar to that one on the page.

A large, blank, lined page from a notebook. The page is white with horizontal lines. On the left side, there is a vertical strip of colored tabs: green, orange, blue, yellow, and red. On the right side, there are three metal ring fasteners. The page is set within a grey notebook cover. A faint watermark of the Universitas Jember logo is visible in the background.

PAIR WORK

Work in pairs. Each of you will play a role as an accountant of each other’s store. Give your list to your desk mate and ask him to record the transactions in your list into the purchases journal. You also need to do the same task for your desk mate’s list. Follow the table format in the previous page. Give your work a title “MY BUSINESS” and display it on the classroom wall. ☺

MY BUSINESS

Name of store :

Year established :

PURCHASES JOURNAL								
DATE	INV. NO.	ACCOUNT CREDITED	POST. REF. (PR)	ACCOUNTS PAYABLE CREDIT	PURCHASES DEBIT	GENERAL		
						ACCOUNT DEBITED	PR	DEBIT
TOTAL						TOTAL		

Jember,

Owner,

(.....)

TEACHER'S NOTE AND THE KEY ANSWERS/ANSWER KEYS FOR THE DESIGNED LEARNING MATERIALS

[UNIT 1]

Page 1 (Pre-reading Activity)

To prepare the students for the upcoming materials that they will learn, teacher may have a question and answer session with the students about the piece of news “*ECONOMAZING SPOTLIGHT*” provided on page 1. The following questions are provided as a model of teacher’s questions for the pre-reading activity. In asking these questions and having the conversations with the students, the teacher may sometimes use Bahasa if she/he thinks the students look confused when the questions are asked to them in English. However, it is better if the teacher does not completely avoid using English sentences since they are used to provide model for correct English use.

- Do you familiar with the name “Sri Mulyani”?
- Have you ever heard anything about her?
- Let’s take a look at the first page of the materials to discover some amazing achievements that Sri Mulyani has achieved.
- What area do you think she works in?
- Yes, Economic.
- Now, what area will you work in, as an accountant?
- Right. It’s also economic.
- She must also have learned accounting as well. From this, we can say that she also benefits from the contribution that the world father of accounting in the world.

Page 2

Teacher's guide:

For this part of the materials, teacher may follow the steps listed below to teach the students the particular part of the materials.

1. Provide 35 pieces of small papers.
2. Write each word provided in the table (*debit, credit, account, asset, inventory, transaction, purchase, merchandise*) onto four/five pieces of small paper. Then, roll all paper.
3. Ask each student to pick one rolled paper and tell them to see what word is written on their picked paper.
4. Start with discussing the word "*debit*". Ask one of the students to voluntarily read the English definition of the term *debit* that is provided in the table on page 2 of the materials.
5. Ask another student who got the term *debit* to voluntarily explain to the whole class the meaning of *debit* in Bahasa, translated from the English one.
6. Ask the rest of the students who got the term *debit* whether it has similar or different term in accounting in Bahasa.
7. Do step 4 – 6 for the other terms.
8. After done with all terms, give the students instruction to list accounting terms they know other than the ones mentioned in the table.
9. At the end of this part, group the students into eight teams based on the words they got at the beginning of this part.

Other accounting terms in English that the students possibly mention:

Assets, cash, annual report, audit, balance, debt, cost, payment, business, accountant, customer, sale, receipt, invoice number, creditor, column, record, bookkeeping, trade, company, etc.

Page 3

Get to know: “THE HERO”

Teacher’s guide:

For this reading input, the following guide to teach the text to the students is provided for the teacher:

1. Ask the students to sit in groups of 4 to 5 based on the results of the activity done previously.
2. Assign each member of each group to read and comprehend the meaning conveyed in one paragraph of the text to later be explained to the other members of the group in English, Bahasa, or combined (consider the students level of proficiency).
3. Give them certain amount of time to finish reading and explaining their part of the text.
4. After that, ask the students to do the following tasks (“Find the perfect match” and “Check your understanding” individually in a piece of paper and after they finished, ask them to submit their answers.
5. Ask the students to do the next task “Discussion is Fun” in groups in a certain period of time.
6. After the time ends, discuss the answer of each question by firstly asking one group what their answer for the question is, and where they found the answer among the paragraph in the text from. After one group has finished their answer, ask the other seven groups whether there is any of them has different answer for the same question.
7. Continue with the discussion with the rest of the questions.
8. At the end of the learning, lead the students to draw conclusion about the text.

Page 4

Answer key for “Find the perfect match”

the sequence of steps followed in the accounting process to measure business transactions and transform the measurements into financial statements for a specific period	<i>Accounting cycle</i>
firms that lend money with interests	<i>Lending Institution</i>
any book where debit and credit transactions are recorded	<i>Ledger</i>
method of recording financial transactions in which each transaction is entered in two or more accounts and involves two-way, self-balancing posting. Total debits must equal to total credits	<i>Double-entry bookkeeping</i>
any book containing original entries of daily financial transactions	<i>Journal</i>

Page 5

Answer key for “Check your understanding”

1. a, mathematics for trade
2. c. Luca Pacioli invented the double-entry bookkeeping.
3. b. types of accounting
4. c. Debit has the same amount as in credit.
5. b. successful

Page 6

Key answer to the “Discussion is fun! ☺”

1. The term ‘father of accounting’ means the person who discovered accounting, or gave great contribution to the beginning of accounting.
2. Luca Pacioli is considered the father of accounting because he introduced the system of accounting that until today really helps a lot of people in business field in the world.
3. Mathematics deals with computation and accounting is all about mathematical computation. Knowledge for merchant is what business is all about.
4. Luca Pacioli is a great hero for the world. He is the one that business people in the world owe great thanks.
5. The fact that his education was mathematics and not business surprised me the most.

[UNIT 2]

Page 7

Teacher’s guide:

For this part of the materials, teacher may follow the steps listed below to teach the students the particular part of the materials. As this particular material is not an easy one for beginners, explaining it in the students’ mother tongue with some help of English is suggested.

1. Ask the students the sentence structure of Bahasa they learned for the first time in elementary school (for example: You all have learned the sentence structure of Bahasa, right? What is the basic sentence structure? So, you have *subyek* (subject), *predikat* (verbs), *obyek* (noun), right?)

2. Tell the students that English sentence structure also must at least have a subject and a verb. In addition, similar to what Bahasa has, English also has nouns, adjectives, and adverbs. Together with verbs, we call it the four parts of speech in English.
3. “We can also consider these four as the English words family.”
4. Ask the students to tell what make them and their family members a family.
5. Ask them: “do you, your parents, and your siblings look alike?”
6. In the four English parts of speech, a word’s family members are in the forms of verb, noun, adjective, and adverb which all have similarities in terms of the letter that form them (they root from the same word).
7. Ask them to take a look at the table of the English words family on page 7.
8. Tell them that one family member (the ones in **bold**) of each word in the table are used in the text of Luca Pacioli biography that they learned in the previous meeting.
9. Ask them to find the words in bold in the Luca Pacioli biography text and ask them what the meaning of each word in bold based on the sentences where they are used is.
10. After the meaning of each word in bold is discovered, ask the students to look at the table of the words family again.
11. Ask the students to guess the meaning of the other members of each word based on the part of speech they belong to (for example: now you know that **introduce** means *memperkenalkan*, what does ‘introduction’ mean? It is a noun. So, what is the noun of the verb *memperkenalkan*?).
12. Next, ask the students whether there is any of them who does not know the meaning of the words in the table and if there are some, give the other students the opportunity to help tell the meaning of the words.
13. Guide the students to understand more of how to use verb, noun, adjective, and adverb in English sentences by observing the examples provided below the table.
14. Answer students questions related to the examples given.

15. Assign the students to work in groups of 3 to 4 people to do the task “LET’S PRACTICE ☺” and explain how the task must be done.
16. After certain amount of time, ask the students to exchange their answer with a group that sit closest to their group and ask them to check the answers and give score for it before returning the answers to the owner.
17. Next, tell the students the correct answer of the task and discuss with them the reason of each number’s answer.
18. Do not forget to record each group’s score on your daily report sheet.
19. Explain how the “INDIVIDUAL WORK” must be done and ask the students to do the task to submit at the end of the meeting.
20. Tell them that you will check and score their works yourself and will report them the result in the next two meeting.
21. Before ending the learning, ask the students to draw conclusion fro the learning related to English words family/the four parts of speech.

Page 8

Answer key for “Vocabulary exercise (Lets Practice ☺)”

- | | |
|---------------|------------------------------|
| 1. invested | 5. unbelievably, contributed |
| 2. trades | 6. developer |
| 3. know, fame | 7. informative |
| 4. necessity | 8. instructed |

Page 9

Answer key to the ‘Individual work’

Denny Dermawan is a successful retail merchandising businessman. He trades school stationaries in his big store “Toko Denny”. All products that he retails are purchased on accounts directly from the developer companies. It is a necessity for retailers to update the stocks of their products regularly. On May 3, Toko Denny received Invoice SMB46 from Sinar Mentari Books for merchandise purchased on account, Rp.4,000,000. Then, on May 4, Denny purchased

Rp.2,570,000 in merchandise on account from Asik Pen & Pencil, invoice AP101. On May 10, Denny purchased Rp.5,500,000 in merchandise on account from Quick Formulas for new informative collection in his store, which is the book Quick Math Formulas for Students, Invoice QF1. To add more security in his store, on May 12, Denny invested four new CCTV cameras which are bought on account for Rp.1,800,000 from Digital Solution, Invoice 72. Denny did not know that Quick Math Formulas for Students books got huge fame and sold out in only a week after they were displayed in his store. Unbelievably, many other students asked for the book to be restocked soon. They said that book really contributed to their friends' successful Math learning. So, on May 18 he instructed his employee to bought Rp.3,800,000 in more merchandise on account from Quick Formula, Invoice QF2.

[UNIT 3]

Page 11

Teacher's guide:

For this part of the materials, teacher may follow the steps listed below to teach the students the particular part of the materials.

1. First of all, ask the students to carefully observe the short explanation and some example of present simple and past simple sentences provided in the table on page 11.
2. Since the subject and the verbs of each example are clearly distinguished by the color of the words, the teacher only needs to ask the students "Do you still remember the English words family members that you learned last two weeks?" "What are they?" (Ask the students to mention the four parts of speech (verb, noun, adjective, and adverb) "No, take a look at the examples of present simple and past simple sentences on page 11. What do you call the underlined words?" "How about the words in yellow?"

3. Give the students more examples for both present simple and past simple sentences with other subjects (*I, she, they, we, you, Leo, Nanang, Rima*) and other verbs (*are, am, were*) orally to guide the students to aware of the subject and verbs agreements for both sentence patterns.
4. Answer the students' questions to help those who still find it difficult to understand how present simple or past simple sentences works to better understand both patterns.
5. For the following activity, instead of assigning the students to write their sentences individually, the teacher better assigns four students to each write a sentence with either the word 'developed', 'believes', 'were', or 'is' on the whiteboard.
6. After all four students finish writing their sentences on the whiteboard, ask the rest of the students to observe the sentences and give opportunity for the students to correct the sentences if they find mistakes in the sentences.
7. For the next task (Discover more people), divide the students into 7 groups and ask them to sit with their group members and re-explain the instructions written on page 12 to help the students better understand how they should do the task.
8. Since the task is a project for the groups to write and produce a biography poster, it is better for the teacher to walk around from one group to another to observe students' works and to answer questions from the students related to their projects.
9. At the end of the learning, do not forget to guide the students draw conclusion from what they have learned from this materials and learning activities.

Key answer to writing sentences practice

1. Last year, I developed my skills on general journal.
2. My father believes that I will be a successful accountant.
3. My friends and I were really sad because our teacher moved to another school.
4. My favorite subject is English.

[UNIT 4]

Page 13

DO YOU STILL REMEMBER?

Teacher's guide:

For this part of the materials, teacher may follow the steps listed below to teach the students the particular part of the materials.

1. Beforehand, prepare 18 copies of the correct arrangement of the task **INDIVIDUAL WORK** on rearranging jumbled sentences did at the end of the previous two meeting.
2. At the classroom, firstly, distribute the student's results from the task.
3. Reveal the correct arrangement by giving each desk (two students) one sheet of the printed answer and ask the students to check their results against it.
4. After that, assign all students to read the correct arrangement carefully.
5. Next, ask the students to list the transaction of Deny Dermawan' business on the whiteboard (one student writes one transaction).
6. After all transactions have been listed on the whiteboard, ask the students to take a look on the table provided on page 13 of the materials to see how purchases journal in English is written (do not forget to relate to their prior knowledge on purchases journal in Bahasa/*jurnal pembelian*).
7. Answer students' questions about the explanation and example on page 13 before assigning them to do the following tasks.
8. Since the instructions for all following tasks (**MY PERSONAL JOURNAL** and **PAIR WORK**) are clear enough, the teacher only need to explain them to lead the students to better understand how they should do the task.
9. Pair assessment method is suggested and the teacher should observe how each pair do their work and how they assess each other's work.
10. Do not forget to guide the students to draw conclusion form the materials they have learn in this meeting.

Page 14

Example of students' answer to "My personal journal"

Year: 2017

- May 4th Purchased 20 pieces necklace on account Rp. 500,000,-
from Supplier A (Invoice A102)
- May 9th Bought 3 LED lamps for the store on account Rp. 300,000,-
from National Electronics (Invoice NE22)
- May 15th Purchased had 35 hand bags on account Rp. 1,050,000,-
from Supplier Q (Invoice Q51)
- May 22nd Purchased a cashier machine on account Rp. 539,000,-
from National Electronics (Invoice NE23)
- May 23rd Bought wallpaper for the store on account Rp. 410,000,-
from Home Property (Invoice HM001)
- May 31st Purchased 15 hand mirrors on account Rp. 105,000,-
from Supplier F (Invoice F200)

Page 15

Key Answer to "Pair Work"

The purchases journal of the example above

PURCHASES JOURNAL								
DATE	INV. NO.	ACCOUNT CREDITED	POST. REF. (PR)	ACCOUNTS PAYABLE CREDIT	PURCHASES DEBIT	GENERAL		
						ACCOUNT DEBITED	PR	DEBIT
MAY	4	A102	Supplier A	500	500			
	9	NE22	National Electronics			Store Equipment		300
	15	QF1	Supplier Q	1,050	1,050			
	22	NE23	National Electronics			Store Equipment		539
	23	HM001	Home Property			Store Equipment		410
	31	F200	Supplier F	105	105			
TOTAL				1,655	1,655	TOTAL		1,249

