


ESP Curriculum in Accounting Study: Exploring Alumni's Needs of Learning

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ABSTRACT

The absence of clear curriculum guidelines for ESP education in Indonesia, particularly at the university level, has prompted the need for a needs analysis from alumni, as one of the important stakeholders in ESP curriculum design. Through a mixed approach with convergent design, this study aimed to figure out the need of the alumni as one of the stakeholders in developing curriculum for ESP in accounting field. The data obtained from two questionnaires (web-based) and interviews as the instruments by involving 14 alumni, 5 instructors, and a head of the accounting department. The data was collected and analyzed through commutation form. It was revealed that the alumni strongly require language proficiency and good language skills, with an equal percentage of 84.28%. This was followed by the desire for relevant vocabulary and suitable learning themes that align with their professional environments, with percentages of 78.57% and 77.16% respectively. In a nutshell, the alumni require specific language proficiency and skills in their respective fields, supported by adequate vocabulary and relevant learning themes as input in designing an ESP curriculum, especially in the field of accounting.

Keywords: ESP, Alumni, Learning need, accounting.

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INTRODUCTION

Awareness of the importance of English for Specific Purposes (ESP) in higher education has been demonstrated through the provision of English language courses aimed at equipping students with strong language skills relevant to their specific fields of study. However, the integration of English in ESP into university curricula lacks of clear boundaries, hindering the establishment of consistent standards for teaching English with specific purposes (Poedjiastutie et al. 2018). Consequently, the development of a well-integrated and comprehensive ESP curriculum remains incomplete. Nevertheless, efforts to continuously attain the desired language proficiency through ESP programs should be consistently pursued by all relevant parties involved and further probed (Poedjiastutie 2017). In short, in spite of the curriculum of English for Specific Purpose is still in undergoing constant improvements and refinements, therefore, efforts dedicated to it should always be supported by the involvement of parties.

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Due to the infinite boundaries in ESP curricula, particularly in higher education, common problems are often encountered during its implementation (Tenedero and Orias 2016). Several general issues often need to be deal with such as limitations in knowledge among various stakeholders or even instructors that who may have insufficient understanding of the concepts and principles of ESP, resulting in challenges in designing and implementing suitable ESP curricula (Petraki and Khat 2022). Additionally, resource limitations, both in terms of qualified teaching staff and adequate facilities which hinder the effective execution of ESP programs as well (Poedjiastutie et al. 2018). Insufficient institutional support is another contributing factor, as some institutions may not fully recognize the need to support the development and implementation of ESP programs, including budget allocation, curriculum planning, and administrative assistance. Moreover, challenges related to the ESP learning process itself involve measuring and evaluating students' language proficiency, which is complex due to the multifaceted nature of language skills requiring specific knowledge and skills in their respective fields (Syakur et al. 2022). It is inevitably denied that those issues dominantly take in charge for the infectivity of ESP implementation.

Consequently, these common issues serve as triggers for specific problems faced in individual fields that implement English in those areas, such as in the field of accounting, based on the findings from preliminary research conducted by the authors. A common challenge encountered by language learners is the awareness of the gap between their language skills and the knowledge they need to acquire in their field (Poedjiastutie 2017). Students often find it difficult to bridge the barrier between their language proficiency and their efforts to comprehend the theory and its concept, the terminology within which resulting in a disconnection between the professional world and their expertise (Kamaruddin, Fitria, and Patmasari 2021). Another issue that arises is the lack of relevant and competitive teaching materials and resources, hampering students from aligning their language abilities with the demands of the accounting industry. Summarily, the emerging obstacles faced by student in accounting area are the consequences of the infectivity of ESP program run so far.

Addressing these issues, one of the aspects that need to be put into consideration is developing appropriate curricula through stake holders who can provide input, expertise, and insights into the specific needs of English language learners in their relevant fields, help identifying the language needs, skills, and competencies as well required for students to succeed not only in their learning process but also in their future careers (Study et al. 2016). By doing so, stakeholders assist in identifying the language needs, skills, and competencies necessary for students to have the language proficiency that required for them to possess. Alumni, as one of the stakeholders, play a crucial role in this regard. As stakeholders, they can contribute valuable insights and information to meet the needs and demands of the job market in specific fields that require strong English language skills, such as the industrial sector, where not only language skills but also the ability to respond to current changes in expertise.

Furthermore, alumni hold a significant interest in sharing their experiences, perspectives, and views regarding the strengths and weaknesses of the existing curriculum. By providing feedback, alumni can offer suggestions for improvement in terms of quality and relevance to meet the required curriculum standards (Sari and Sari 2020). In addition, they can serve as guides and mentors for students studying English in their respective fields by offering advice on potential career paths after graduation as well. Ultimately, the diverse roles fulfilled by alumni contribute valuable insights and serve as a driving force in

developing curriculum for English language studies in specific fields that are more practical and relevant to the job market (Poedjiastutie and Oliver 2017). ESP curriculum can serve as guidance on the basis to enrich students' learning experiences in for accounting students. Considering the importance of alumni's role as one of the stakeholders in the curriculum, the researcher who has been teaching English for accounting in the university for 7 years has not found any attempt for analyzing alumni learning need. Therefore, this study was intended to seek for the need of the alumni as one of the stakeholder by drawing up a question: "What is the learning needs of English language of the graduates of accounting in University of Riau?".

METHOD

Due to the study's central concerning to alumni's learning need, this research employed a mixed method approach with a convergent design. The design involved the simultaneous collection of qualitative and quantitative data, which were then analyzed separately (Creswell and Clark 2011). The researcher's reason for using the design since the method did not only help the researcher to understand the learning need of alumni in their working field but also to identify the gaps between the quantitative and qualitative data as well, as explained by O'Cathain (2019) that utilizing the strengths of both approaches can address the gaps obtained through the data. Therefore, through this design, the researcher can gain a more comprehensive understanding of the phenomenon being studied (Creswell & Plano, 2018; Plano Clark, 2019).

Respondents

There were 14 purposive alumni who were willing to participate as the respondents, and 5 instructors who taught English courses for the accounting department on a rotational basis each semester in University of Riau. These instructors were adjunct faculty members from the Language Center, consisting of 3 part-time instructors and 2 full-time instructors from the English department. Their teaching experience ranged from approximately 5 to 7 years. Additionally, the head of the accounting department was also significant part of this study due to the function and role in the curriculum.

Instruments

The data collection was carried out using research instruments were need analysis questionnaire and guidance of interviews. Along with the interview, voice recorder and notes were functioned as well. The statements and the questions within the questionnaire and the interview guide were based on a needs analysis components theory offered by Water & Hutchinson (Hutchinson & Water, 1987) in accordance with the indicators of the learning needs, namely the use of English, the use of learning theme, vocabulary, and the proficiency in language skill.

Procedures

Initiated with the distribution of a questionnaire through the link https://docs.google.com/forms/d/e/1FAIpQLSd9Zx_q0szJWqEArKDLnZDLxADd6g1Is2tKppacnbYRGqzhpQ/viewform?usp=sf_link, interviews then conducted with alumni, the instructors, and the head of the accounting department. Additionally, a group discussion was held with alumni through Zoom.

Data analysis

Employing the qualitative data analysis, an iterative approach was taken place. Thereupon, the collection of the data and the analysis were cycled in commutation form. This was done to gain in-depth explanation of the respondents to have reinstatement process fulfilling the gap found within the analysis procedure (Lincoln & Guba, 1985, p. 335). The quantitative data was processed using formula by (Reich 1994) and further supported by qualitative data obtained from interviews and group discussions. The questionnaire provided was a Likert-scale questionnaire consisting of 158 questions answered on a 5-point scale: 5 = very important, 4 = quite important, 3 = somewhat important, 2 = somewhat unimportant, 1 = very unimportant. In addition to the given scale options, a column for free response was also provided if the alumni had alternative responses then formed into total percentages. Additionally, data of qualitative was managed, read, described, classified, then interpreted (Airisian & Gay, 2000). Next, the findings of the analysis described and discussed as below.

FINDINGS AND DISCUSSION

Addressing the question of this study – first there possession of mastering English skills is necessary needed and second there was issue discovered as well concerning the difference of language proficiency use of choices, and what kinds of need of learning required to fulfilled and what was the currently passed off as the result.

No	Component	Score (%)	Category
1	Use of English in Accounting	84.28	Very important
2	Learning themes	77.16	Very Important
3	Vocabulary	78.57	Very Important
4	The Proficiency in Language Skill	84.28	Very important

As displayed in Table 1 above, based on the components included in the analysis of alumni's needs in using English language in the field of accounting, according to their profiles, professionalism, and work experience, there is a strong need for the use of English language in their respective fields, categorized as very important, with a total percentage of 84.28%. This aligns with the same percentage obtained for the need of alumni to possess excellent language skills. Furthermore, additionally, their desire to have a wealth of knowledge in the use of extensive vocabulary is also categorized as highly important in the workplace, especially in the field of accounting, with a total percentage of 78.57%. In addition, there is a total percentage obtained for the element of utilizing specific themes related to their world, particularly those related to practical aspects of accounting in the workplace, which is indicated by a total percentage of 77.16%.

Based on the results obtained, the alumni demonstrate a desire for the effective and proficient use of the English language in their respective fields, especially in the world they are currently immersed in, which is the world where they apply the language in practice. The use of English in their work field is crucial as English is the universal language in international business. The need for language proficiency arises in various forms, such as interacting or communicating with clients or business partners, as accounting professionals often engage with international business partners. This is supported by the findings of a study conducted by (Шахакимова 2017). Furthermore, the need for language proficiency plays a vital role in the accounting profession due to the extensive use of English

terminology. For instance, the preparation of financial reports, which is a significant aspect, often requires them to be prepared in English. Therefore, Farani (2017) stated that a strong understanding of English is necessary to ensure accurate and internationally compliant financial reporting.

Consequently, the use of language components, such as vocabulary specific field, also holds significant importance (Poedjiastutie et al. 2018). This is consistent with the findings of a study conducted by Nekrasova-beker & Nekrasova-beker (2020) as well that the use of English vocabulary in the certain field is important, as in accounting can be observed, for example, in the use of financial reports that refer to balance sheets, income statements, and cash flow statements, where the use of these accounting activities has internationally accepted standards, making English vocabulary crucial in this field. Another example is the use of terms such as assets and liabilities, which describe a company's assets and obligations, including cash assets, accounts receivable, inventory, and accounts payable, and accrued expenses.

Additionally, the use of English vocabulary in this field is also evident in terms used to describe a company's revenue and expenses, where revenue can include sales of products or services, and expenses encompass operational costs, salaries, and even loan interest. Furthermore, there are terms related to the audit process, which refers to independent reporting procedures conducted by a company, as well as accounting processes such as accrual, depreciation, and others. This demonstrates that the use of English vocabulary is vital in the field of accounting to ensure effective communication in the field of accounting, especially when interacting with other accounting professionals at the international level, as emphasized by Suyadi (2016) that accounting vocabularies help students in their basic principle work in their field.

Proficiency in the English language is equally important to optimize communication and understanding among accounting professionals. For example, it is crucial for understanding terminology such as financial statements, assets, liabilities, revenue, and expenses. Additionally, language skills are essential for accurately and consistently translating financial reports. Furthermore, effective communication with business clients enables assistance in finding appropriate solutions in an international context. Therefore, according to having good language proficiency in the field of accounting will enhance the collaboration, communication, and understanding within and outside the organization to ensure compliance with international standards and enhance their professionalism in their work. Along with the component of using the language, the component of language proficiency need represents a higher percentage from the alumni compared to the other two components, as shown in the following figure.

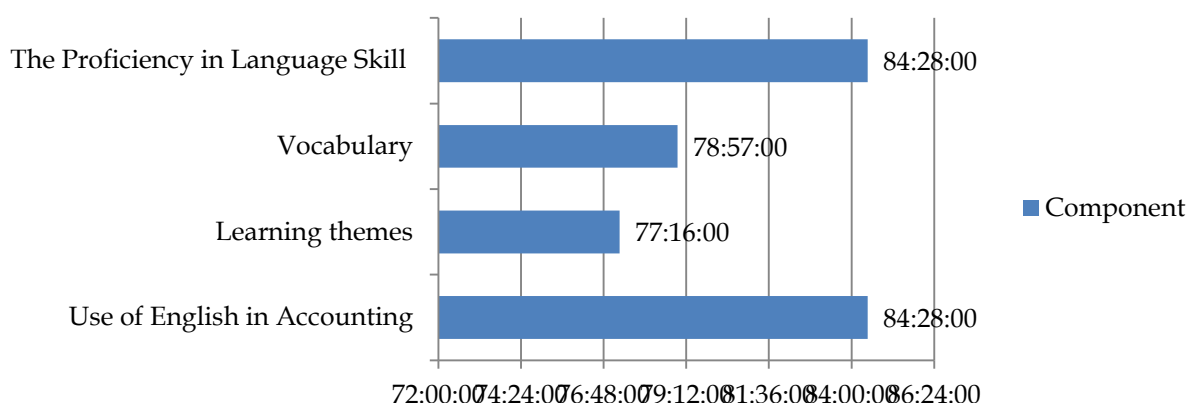


Figure 1. Analysis of Language Learning Need

In other words, out of the four components described above, the emphasis on the needs of the alumni in using English in their work field is predominantly focused on the aspect of language proficiency and the language skill used related to accounting. In contrast, the aspects of vocabulary usage and learning themes indicate a lower percentage of needs. These findings reinforce that the use of English in specific fields, commonly known as English for Specific Purposes (ESP), emphasizes the tailored use of English that is adapted to the learners' needs and desires in a particular field. The goal is to provide language skills relevant to their communication needs in their professional domain included within the curriculum of ESP program (Widodo, n.d.). This data was supported by the interview result from the instructor and the head of the program stated that:

“Accounting students indeed need a glimpse of what the world holds for them after graduation. They greatly require skills and proficiency because there are numerous terms that essentially need to be written in English. Therefore, they must be capable of achieving that.”

(Anak2 akuntansi memang membutuhkan bayangan tentang bagaimana dunia yang mereka hadapi setelah mereka tamat nanti, keahlian atau kemahiran sangat mereka butuhkan karena banyak istilah-istilah yang memang pada dasarnya harus dituliskan dalam bahasa inggris, jadi mereka harus mampu untuk itu).

However, there are differences that emerged through group discussions conducted with the alumni, where some of them stated,

“In practice, in our daily work, for example, in my case working at a private bank, I don't use English, especially in conversations with customers, because my task primarily involves dealing with numbers that need to be recorded in a journal. So, for me, vocabulary is the language component that needs to be prioritized in order to write reports effectively in English “

(kalau dari prakteknya, dari keseharian kami dalam bekerja, misalnya saya yang bekerja di salah satu bank swasta, saya tidak menggunakan bahasa inggris khususnya dalam percakapan dengan nasabah karena tugas saya adalah lebih banyak didepan angka-angka yang harus dimasukkan ke dalam sebuah jurnal, jadi bagi saya kosa kata adalah komponen bahasa yang harus menjadi prioritas untuk mampu menuliskan laporan dalam Bahasa Inggris dengan baik).

This demonstrates that language skills in specific fields do not yield the same results, and each language skill must be mastered by learners to the same level of proficiency. It ultimately depends on which aspect of the job requires language skills for smooth communication to take place. This result is in line with Solikhah (2020) that accounting student who are mainly obligated to have reading skill to build on their writing skill. Reading and writing skills in English are crucial in the field of accounting as there are several aspects to consider in this practice. For instance, reading accounting materials such as financial statements, tax documents, relevant tax laws, and guides for accounting procedures. A strong understanding of these materials is essential for accounting professionals to interpret information accurately, as mentioned by Sari and Atmanegara (2018) that ability to read in the context of accounting in English is also important in comprehending complex texts. This includes understanding terms and concepts such as revenue recognition, expenses, balance sheets, income statements, asset acquisitions, and more.

Similarly, writing skills in English are necessary for composing financial reports, memos, emails, and other accounting documents in a structured and clear manner while maintaining accuracy. Accounting professionals must be able to express information accurately, present relevant analysis, and provide appropriate explanations of findings or recommendations to relevant parties. Therefore, the use of good writing structures and formats that adhere to industry standards is essential. Accordingly, these reading and writing skills must be continuously honed and developed in English, for example, by extensively reading accounting-related materials, engaging in regular writing practice, and seeking feedback from experienced accounting practitioners as asserted by (Tenedero and Orias 2016) there are certain or particular language skill in English learning in specific field such accounting that need to be mastered or the students need to be fluent of based on the required skill practiced in the real working field of practice in their future.

CONCLUSION

The need for language learners to acquire English as a foreign or second language in specific fields becomes one of the main requirements in developing suitable learning plans for them. Based on the findings of this study, the proficiency of the alumni in using English is crucial for them to connect the language they have learned with the professional world they are pursuing, and this is closely related to the language skills they want to master in practical domains. Additionally, this is also supported by the analysis of their needs, considering the alumni's desire to have sufficient vocabulary related to their fields, accompanied by appropriate learning themes. The goal is to synchronize their learning materials with their professional environments. The results of this study will greatly assist curriculum designers, particularly in ESP (English for Specific Purposes) education, especially in the field of accounting, in developing accurate and effective ESP courses.

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