

# An Analysis of Student's need on English Accounting Materials at Universitas Muhammadiyah Makassar

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## ABSTRACT

This research focused on the student's needs of the learning English accounting materials as accounting study program, and absolutely it will be contributed to develop syllabus of English accounting study program. The method of this study was mix-methods through quantitative and qualitative design. The subject of the research were the students in accounting Muhammadiyah University of Makassar. The instrument in this research are questionnaire and interview. A questionnaire and interview were constructed to find out the student's perception of existing materials, the weaknesses, the need, and wants of the students to which a good and appropriate English book of Accounting. The findings showed that the students of accounting program need a specific material in term particular topics of accounting activity which has tight relationship with their study program. Other findings showed the students' wants about clearly structures of materials in term input, Specific topic materials, language use, procedure, setting classes' instruction, and feedback which are provided all on the course book. All findings would be contributed on a course book as the students guidance in learning English

## KEYWORDS

Accounting  
English Materials  
Students' need  
Students' want

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## 1. Introduction (Heading 1)

Educational process is provide a good services of teaching in language development that should be considered by many educators. One important thing to serve a good teaching for student is by facilitating student with a good book reference and good model of teaching, and to fulfill those things only by doing need analysis which involved two terms namely; environment analysis and background students' analysis. Environment analysis refers to what students' need to learn in supporting their future, what students' weaknesses, what students want to do in process learning, and what students wish after learning. Besides, background analysis refers to the students; level of cognitive, students' level of English proficiency, and students' cultures. Need analysis is required to be efforts of teacher in designing syllabus, lesson plan or teaching materials, and it also can help teachers to develop their preparation in teaching, and absolutely it values for educator as a professional teachers. Hence, need analysis is valuable action in searching then gathering information that will serve as the fundamental of teaching and learning process developed. (Boroswki, 2006) said that it is necessary to do need

analysis before teaching an ESP class. Many previous findings showed up the need of accounting students and have done by researchers such as (G Province, 2023) who claimed a need analysis is one of the crucial things of teaching English students in both formal and informal course, it refers to the activities which then would be elaborated in gaining information that will serve to students as the basis or fundamental in developing an appropriate curriculum for learning needs of particular group of students. In other words Need analysis is a process involved searching information, identifying, analyzing the need, weaknesses of learning and deciding of what course will be done. Additionally, (Listiyana & Baron, 2022) further claimed that the main point in doing teaching learning process which suit with the system or role of learning and development, it must be started by doing need analysis before continuing to the planning and training activity on a process teaching and learning. Furthermore, the purpose of doing need analysis is apply appropriate materials, to do useful activity in teaching, and give good services to students based on the students' need.

In educational process, need analysis is absolute and real activity for learning process because many advantages of need analysis itself for teacher and students, especially for ESP courses, need analysis is much needed because students have specific need, that is why each student or learner or group of learner will be different need with individual or other group. Beside the need of learner or students is different, need of institution where students are learning is different. That make teaching ESP in university become varied and diverse so that need analysis is very characterize the teaching material that would implemented in the teaching ESP class program possible (Becker, 1990). Other fortunate is for students who learns ESP where they will be impressed and interested in learning ESP, they will assumed that learning materials which created based on need analysis can fulfill their need and want, and certainly they will be serious in learning English. When students are interested with the in learning materials, automatically they also will be motivated to learn English seriously.

Dealt with need analysis, many research have done by some researchers refers to the importance of doing need analysis for ESP class, such as (Raymond & Brisay, 2000) mentioned that teaching and learning ESP is likely new discipline within the language use and the application of linguistics on ESP subject lesson must focus on learner-centered approach to gather them in using specific linguistic in teaching, then the both materials and learning strategy should be based on the particular language of the learner need. Other researcher (Cha et al., 2023) investigated the problems of teaching English in specific oriented students or particular students were poor of English proficiency, they are lack of interest and desire in learning so that they showed passive performance in class. Related to the statement above, Non English students specifically an accountant students need to be provided English materials as accordance with some activities and appropriate instruction such as particular vocabularies in accounting, how to make proposal investment, how to deal with partner business, how to serve any complain from customers and any other activities deal with accounting.

Refers to the some references of important skill in teaching English specific purposes, researcher assumed that teaching English in ESP class is not easy because the lecturer must provide the materials which are suitable with the syllabus and curriculum. If we are not able to gather the needs of students, certainly, we could not produce the valuable and useful material so it can be impact on language learners and absolutely it could not reach the purposes and the function of teaching and learning ESP. Besides that, in preparing teaching materials, we have to consider of some differences feeling or desire and want between the current material and the real need of students. (Indrasari & Indrasari, 2016). In fact, sometime we found teaching material served without paying attention to the need of students so aware of their needs. Paying attention to the need is the most important in providing materials because in some cases; learning is very needed to improved. Through investigating the learning need, teacher will be easier to decide what particularly items of language to learn, or what urgency term must be provided on language learning purposes, for instance in fields occupation such as gain hoteling, banking, engineering or other industry. Therefore, , need analysis in language teaching should be done to function for several differences on field materials purposes

which are used in certain role in a particular class department such as sales accounting, business, banker, secretary, and more other purposes,(Sari et al., 2020).

On the other hand, after doing preliminary study, many information from student as subject research that need to be considered by researcher namely; they are not satisfied in learning ESP as what its term, students are not able yet in mastering the English in term of topic material on the existing material because the activity is gather them in particular work as accountant. It may be caused of incompleteness of English accounting book materials. So the incompleteness of the teaching materials cannot help the students accelerate the achievement of the learning objectives. Therefore, this research suggests to do need analysis deeply to solve the problem, to gain many information related to their need and condition. The purposes to do need analysis is to design a new design material in teaching English for accounting students focus on provide some activities to fulfil their need (Raymond & Brisay, 2000). We also suggest reading the following articles; (Darwis & Wanci, 2019; Maulina et al., 2022; Sapriadi et al., 2018, 2019; Sujariati et al., 2022; Sujariati & Wanci, 2023; Wanci & Darwis, 2019; Wanci & Sujariati, 2021). Hopefully, they are helpful.

Based on the background above, it is important to do need analysis in a research at accounting student of Universitas Muhammadiyah Makassar. This research applied to solve the problem above, to get the urgency thing of this research namely to find out what are the needs in learning English accounting, or to dig up more information about the needs of the students majoring in accounting, so lecturer can develop their teaching materials and strategies that are in line with the needs of the students. It is absolutely will be valuable for lecturer who lecturing Non English education students, because through this research, the findings will increase the lecturer's awareness who teaches on educational purposes towards choosing the appropriate topics material and values activity in the process of teaching and learning to elaborate the needs of the students especially those in particular program or purposes education to better prepare them for the job market and career in their professions.(Bell, 2020).

## 2. Method

This research applied qualitative and quantitative method where sometime it was called by mix method in both collecting data and display/describe data. Qualitative method function to searching information deeply, it was supported by crewel 2007 who suggested to researcher that in searching deeply data, it is essential to conducting research qualitatively in a strict sense to understand well the contexts of problem and issue in which participants addressed. Then the data findings showed then described in qualitatively and quantitatively. (Saveny, 2001). The participants in this study were 25 students of accounting program of universities Muhammadiyah Makassar. This research use two instruments namely; questionnaire and interview. The data will be collected through distributing questionnaire and interview. The researcher distributed questionnaire and applied interview to students. The questionnaire goes to students with some statement dealing with identification of the needs and weaknesses namely; what they need to learn, what they want, what they wish, and what really like concept of leaning English, students' profiles, the difficulties faced by students in learning English Accounting, what they need to learn, what they want to do in learning, and what they like to do in exercising English in the class. Furthermore, to get information about their perspective towards the English accounting book, what aspect materials in accounting should be learnt, and including what topics materials are urgency learning in the accounting program curriculum. Besides, interview as the second instrument also distributed to students which consisted of some important questions or statemnet to compile the data from questionnaire. After all the data collected, absolutely, the data should be interpreted, analyzed, and compared to the existing materials of English accounting learnt by the students. In analyzing data, researcher used three types of data analysis which proposed by Huberman & Miles's theory (1994) based on one research study by experts (Dull & Reinhardt, 2014). There are three steps to assimilate in to analysis data based on Huberman and Miles's theory (1994), namely; the first step the data would be reduced as name Reduction, secondly, the data would be provided with straight data as called data Display, and the third steps would be drawing Conclusion. Reducing data was applied to select the same answers which are mostly arise to classify easier then measure the percentage both data from the questionnaire and interviews. The result of statistical

analysis shown the greatest number of answer on the questionnaire. Display data had been provided to show the findings of each question or statement on the questionnaire and interview through briefly description and clear narration.

### 3. Results and Discussion

The result or findings showed and described based on the data from questionnaire and interview. The result or findings provided dealt with students' perception of existing materials, Students' need, and what students' want in learning English. The result or findings \ which were collected and obtained, have to be supported by sufficient data. All the data findings and discovery must be the answers of this research questions which had been stated previously on the introduction part.

#### 3.1. Results of Students' Perception about Existing Materials

Dealt with the result of students' perception which related to the existing materials, students' need, students' want, it would be described from questionnaire and interview data. It can be seen below:

Data from questionnaire:

The findings from questionnaire dealt with students' perception of existing material had covered nine items namely; Physical Appearance of the existing material, Instructions of learning the material, Language use on the topic materials, Key word of the material, Image use in the speaking material, Clear learning objective, Example exercises, Exercise task assignment, speaking practice, and time allocation. Moreover, related to ordering essential topics in that existing accounting books did not arise any affects for student's process of learning because there was disconnected between accounting materials and the needs of the profession. That was one thing of kind supporting educators to do a research to decrease the weaknesses of teaching ESP materials, prevent incomplete content book teaching and an unwanted topics appear in the accounting material. Researcher assumed that the result of the students' questionnaire dealt with the content of existing material showed that it was not qualified to be learnt specially on language used that was provided unclearly, and learning instruction was tent to support students learning individually. Furthermore, the description of the materials indicated that the content of materials or course book need to be supplemented and innovated. If so, the content materials should be designed more structured effective, then developed such as provide some activities in learning and practices speaking the English materials.

The data of Students' weaknesses during them learning English Accounting, were not all of students in accounting program can master and unqualified on the English spoken in business. The weaknesses caused because of some problems. The research findings showed that students gave negative perceptions toward of accounting courses namely; lack of English laboratories, lack of interaction between students and lecturer on daily English speaking, inconsistent material what is taught and learned. Furthermore, the students lack much of vocabularies on particular word of accounting, an effort of improving skill in English accounting on account industry. Moreover, the students were still lack of vocabularies that help them to communicate each other, practice speaking in dialogue. Besides, students feel confuse when they do negotiation skill as negotiator in guiding client of business by using English spoken, students were not able to practice speaking in handling complaint to client, students did not understand to make or create a proposal investment and negotiation letter, students feel difficult to provide tax regulation in doing job of accounting and then make order letter. The last, students were lack of skill in competition in the accounting field. (Nunan, 2012).

### 3.2. Students' Need of current materials.

Based on the 50 respondent who given responses on the questionnaire sheet, There were four aspects related to the revising materials as a supporting English materials in terms of needs, background, the students' lack, weaknesses and the student's wishes. The goals claimed dealt with what the students want to be, it seem an output and outcome to be reached as an intentions behind the learning process. Besides, students need to be facilitated by learning with English materials because they would be able to practice communication with foreigners in business field. Is can be assumed that an accountant should be professional in job and work. The most important thing that the students can be easier to reach their future as a professional accountant when they mastering English. Moreover, the reason why need a good current materials because it will help student to fulfil major desire to facilitate them in career in the future. Additionally, providing appropriate current material can help student to make them easy in facing the class examination as a primary goal of study, It was supported by (Agustina, 2014). On the other hand, most Students who are learning English in general purposes, they are learning the language because of basic reason that they want to get high score the pass a general examination easily as the main goal, so that students basically learning English because of role in their school which is usually happen by completing learning English to applied the particular role.

Data from questionnaire are showed that most students also expect that they need particular topics of English accounting in learning to get not only knowledge but also skill in speaking English proficiency for their future to make them easier in understanding the text of English language, be able to provide a good proposal investment, talented in making order letter. Absolutely, those are necessary for them to communicate with a foreign client or customer in both spoken and written because accountant is must be specialist consultant between business activities and decision-makers. Furthermore, the current materials need to be provided currency, foreign exchange, and currency symbols as basic input reference for learning which all of it dealt with their job as an accountant. Finally, the current materials should be better on learning when it involved some activities which gather students to practice speaking intentionally with many vocabularies.

**Table 1. The Result of Students' Need of particular topics interested on learning**

Topics	SI		I		UI		SUI	
	F	%	F	%	F	%	F	%
Grammar	0	0	0	0	40	40	10	20
Education	0	0	0	0	40	80	10	20
Vocabulary	40	70	10	20	0	0	0	0
Social science	0	0	21	42	14	28	15	30
Economic	50	100	30	0	0	0	0	0
Technology	10	20	30	60	0	0	0	0
Job description	6	12	14	28	30	60	0	0
Language learning	0	0	0	0	25	50	25	50
Daily activity	30	60	20	40	0	0	0	0
Accounting	50	100	0	0	0	0	0	0
Currency and symbol	50	100	0	0	0	0	0	0
Foreign exchange	40	70	10	20	0	0	0	0
Negotiation skill	50	100	0	0	0	0	0	0
Professional relationship	35	70	15	30	0	0	0	0
Handling complaint	40	80	10	20	0	0	0	0
Good proposal	45	90	5	10	0	0	0	0

Based on the result finding of students; need on topics learning, here researcher design “some topics need to fulfill on course book material”, those are:

- Introduction ; greeting, introducing selves, and introducing system
- Vocabulary; using familiar word and vocabulary for accounting
- Currency, foreign exchange & currency symbol
- Singular, plural, phrase & accounting statement
- Jobs application, curriculum vitae resume, synonym and antonym
- Proposal investment & negotiation skills.
- Professional relationship
- Translation techniques invoice, order and negotiation skills
- Invoice, order & negotiation skills.
- Jobs tittle and job descriptions
- Types of software for accounting.
- Handling complaint

The first topic dealt with an introduction. The introduction materials cover greeting and introducing materials. The topics involved some expressions and activities on usage that how to greet somebody else in a formal or informal situation. Greeting expressions reflect to utterances verbally out from people while express gestures as ritualized aspects of conversational routines. Ritualized verbal languages use is also called phatic communion (Malinowski, 2006), which serves an interaction habitually by having aims in communication rather than delivering information in a transactional manner. Those expressions bring along immediately play on an essential role in

usually conversational routines and are commonly used as a ritual and culture form politeness expressions. As such, they function language correctly position as an important expression in rising up and building communication to maintaining good social relationships. Students need to know how to express greeting through a verbal or non-verbal greeting, they need also an activity practices in a conversation partners that can be reference in starting language interaction each other's and begin a conversational exchange. The expression used greeting statement on form part of a figure out in pairs, which consisted of initiation from the speaker and a response from the hearer to make good relation and communication with others. Besides that, introducing materials cover with language used in accounting transactional, introduce how the accounting field worked, and how the accounting system work. The students had been provided by some materials about explanation and description of accounting, the process of accounting system, the objective and function. Students would be understood about the process of how to identify, to measure, and to report economic information. Fully definition of an accounting information system is a structure that should be followed by person work in business namely; to collect, analyze, manage, measure, make decisions through the process, retrieve, and report its financial data. The objective learning should be provided by economic information from one unit economic process to other people who are in part or hide the needed economic process.

Students need to learn some vocabularies in terms using familiar word and vocabulary for accounting. They need to improve their English words and language proficiency. Furthermore, Mostly of accounting students lack of vocabulary in guide them to communicate each other. Based on the preliminary study showed that many English students struggle with accounting vocabulary, so that the topic material can be guider for students in helping them to use most useful words and phrases because the terms would be consisted by terms of vocabularies in a sensible order, providing by some synonyms and words' definition and some sentences example. Finally, this topic would facilitate students in increasing communication with fact situation, experience as an accountant.

Students in accounting class are necessary to learn and know the name or symbols of money in English, it is named and called by Currency symbols because they will do interaction with money transaction, so they must be qualified in identifying symbol of money or currency symbols, then how to do transaction with customers by using foreign exchange. The materials provided the real exchange rate between countries as a transaction of nominal exchange of money. Currency symbols and foreign exchange are very needed to learn by students because the students would interact with both people on business and trading or prices of things in business filed. Currency symbols and foreign exchange can help students to work in their field as accountant which they can trade by using money for another in business, in a bank, in a market or other accounting field. The most important thing that students would be familiar with symbols of money in their work.

English accounting is refer to particular word and sentence which dealt with Singular, plural, phrase & accounting statements. Students need to learn kind of words in term singular and plural and phrases in to sentence in order to make it easy for students in doing conversation and interaction. Students also need to learn skill such as accounting statements which dealt with values of business. As an accountant must understand about using accounting statement and when it works. Accounting statement can be variety types of financial record to monitor the work performance and ensure the taxes are paid. This activity involved transaction between worker and customer in financial position business and others. Account statement usually called by financial statements. Accounting Students should understand of many activities in Business Company instead. Therefore, the students will be better when they have qualification on financial statement in written recording to service the financial work which influence to income and profit of business and investing purposes..

Proposal investment and negotiation skill are urgency materials for students in learning English accounting because it dealt with business transaction. As accountant or business man will propose proposal investment to other partner business to expanding a business. Student must know how to make proposal investment in writing or verbal in a carefully constructed presentation for gain investor and find partnership who might want to contribute financial supported to project business

and goal of business. Negotiation skill is ability to make agreement with partnership in business to do negotiation project which it functions to find solutions for satisfaction both parties' need and interest group. Students who will be an accountant must have some skills in business negotiation namely; analytical skills and critical thinking, knowledge and proficiency of business, oral and written communication, collaboration with others, management of finance and budget and the last is organization and time management. Students who want to ha be an accountant they should have ability in analyzing and thinking critically in developing business. As an accountant also must have knowledge, experience and ability to run business to be successful. Furthermore, accountant should have ability and skill in communication to gain all interactions and transactions with partner. As accountant also must have good management in managing time and finance and budget.

Additionally, students need to know how to be a professional business which has good personal relationship with business partner. Professional here means student would show their character in trust and respect to other people. Trust in business mean when you trust your team members, you would be open mind and honest about your thoughts and feelings without a fear of judgment. Respect to other argument or others' input, receive other experience and expertise can help find solutions to any problems. Besides that, students need to learn kind of items in doing business transaction such as translation technique invoice, order, Invoice, and order letter. All the items called by commercial's document that itemizes a transaction between buyer and seller. Invoice and order letter is in a legal written document which have functions; to maintain record, tracking of payment, legal protection, tax filling, and business analytics. On the other hand, students must know how to make order letter in business. Order letter is a written document come from person or company to place the request of purchase from another company. The order letter will be made only when a detailed of product has been distributed in a market, and it must be appear based on promised services, qualities and price of the product. Absolutely, it can be decisions for a purchase has been made. (Sujariati et al., 2021).

Finally, accounting students need to learn how to handling complain when they are faced with customers who are unsatisfying with business services. Handling complaint is dealt with responses appear with positive expression and auctioning improvements in organizing complaint from customer. On this topics provided some expressions how to handling complaint by asking the problem, says sorry to the mistaken and give a solution to make customers satisfied. The English materials are provided by some good expressions or positive responses in handling complaint that should be applied. It starts from express greeting and give a nice smile to the customers, then ask apologize to the problem. As accountant should be a good listener to find out the point of complaint, then give clearly explanation to the reason for the problem then offer solutions. Finally, a business man should close the complaint services conversation by saying thank you to the customers.

### 3.3. Students' wants on learning English accounting.

Some lists on the questionnaire have been organized into two parts. That was described whatever they want to learn and what they want to do in learning English's process. There are five kinds of aspects essentially put on organizing course book dealt with the student want to learn in providing English materials namely; language input, learning objective, language usage, procedure, class setting, feedback after learning, and evaluation. Dealing with the input and language use, it was tend to serve students with overall focus skill. Input refers to what students achieved in learning, what course served of language use as a central focus materials in understanding the materials, what students learned on the materials, what students get from the learning process. Input also involved spoken and written skill and knowledge that students to do with in the course process of learning. (Wisniewska, 2013).

Kind of input that students' want is much vocabulary related to the accounting field, some skill such as speaking skill, listening and writing skill. Dealing with Speaking skill, students want doing practice gather with activity based the topic. Meanwhile, some of the book course of accounting only provide reading and doing a task assignment based on the reading text without practices, so exercises speaking elaborates with activities mostly never done by students. On the other side, have found data refers to the previous related finding mostly of the participant also tend



to considerate practice speaking dealt with daily work such as conversation, practice a dialogue, practice speaking with a customer, speaking about dealing transaction with business partnership. Accordance to speaking skill, most the students' desired learning style in speaking activities are dialogue, speaking individually in front of the class, interviews which the speaking practices and the materials involved pronunciation, accuracy, grammar and much particular vocabulary relation. The students would be a speaker who pronounce the list of new vocabulary in correct sound. kinds of this material is showed very useful to students because they fell easy in comprehending language and absolutely can be more effective in improving ability in speaking. The speaking practices also involved gestures to firm what they are listening and what they are talking. Sometimes students can practice their speaking through instruction such as they speak and explain something based on the picture, they speak based on their daily life. Speaking can also practice by encouraging students talking about their experiences since learning English or with the desired topic are daily activities. Meanwhile, types of writing that they want familiar with writing procedure in offering letter job letter such as how to list order letter, complaint letter, how to organize proposal investment.

Dealing with a procedure was model of teaching and learning, teaching and learning procedure, the setting, and the roles of learning. Kinds of learning model based on the findings was kind of learning activity that the activity give beneficial to students in practicing their English in the working area in their field as an accountant when they are gathering communication with clients, business partner, local customer or foreign customer, or work colleague or office mate. Teaching and learning procedure need to controlled the students work on the tax assignment and also back up the students learning activities in order to they can focus on the topic material only and practiced all the instruction. (Prabandari et al., 2017).

Dealt with procedure, Nunan (2004:46) claimed that, procedures are like a setting out of activities that have been organized perfectly to instruct student to do the work or task in learning. Procedure like intentionally instruction to what students will actually do with the reference input of language of pattern and forms of the main point during a process in the learning task. Based on the research finding, the procedure can be divided in to some level of students. The first level is beginner level absolutely the teaching procedure should provide materials with basic and standard competence. It means that teaching materials that given should be accurate or fitting right on to the students' level of background, knowledge and experience. It directly bring students enjoyable to learn and mastering English. Hence, the students want learning speaking elaborate with practices such as dialogue, conversation, or speaking individually with pictures, certain of vocabularies relation. Those are included the type of speaking activities. Moreover, the activity in the speaking skill which students need and want is activity involved discussion, getting information and understanding the text individually or group. Additionally, referred to the research finding most students like doing speaking 's activity by predicting and guessing the meaning of the words based on the contexts.

All findings on students' want and need reflected as stated by (Songhori, 2016), generally both students from accounting students and Non English department or beyond English education, not because they like and usually used English as international language or love English very much, yet they need English for continue their job dissemination, to prop up the demand of life in modern era. Regarding to students' English proficiency, most students are still in the beginner. It has described that the students are categorized as a lower level who only knows little vocabulary of familiar word which is usually heard by them and they can only arrange word into simple phrase or sentence that often appear in their everyday life. Then, they have limited ways to practice speaking English, they are not brave to express the idea, cannot express the complaint in struggle learning, and they found difficulties in mention the word correctly, and also feel difficult to speak up freely with correct structure of sentence. So that the students need more practices English in speaking, reading and writing to improve their English ability to give them easiest way to talk if they are working in their working field. In notions of students' need English in the working field that is to communicate fluently and clearly with other people around them by using English in oral communication. Besides, topics material should be considered with kinds of activities as an accountant worker to be involved in speaking. In other words, all the materials put on a book must be dealt with activities as accountant

even in the office or outside the office. Hence, students' accounting major general must have skills in communication such as; analytical skills, critical thinking, knowledge of business, language proficiency, management of finances and budgets, both oral and written communication, organization and time management, and the last is collaboration with others. Therefore, the materials should be provided in to authentic materials with good organization, clearly instruction and much particular vocabularies.

(Nunan, 2012) stated that authentic materials as the materials which provided with real knowledge coincide in fact real life condition. Authentic materials also had to produce for English language materials' purposes other than requiring or second language. The main terms of materials in authentic is immediately correlated to the students' real life and continuously with what they will do in society so it prepares students to across a real world situations. The authentic materials also can be provided for vocational school in many courses for students who will face in a working area next after finishing their studying at their school. Basically, English authentic material is model or shape of language implemented that have been formed dealt with reality and factual in the life largely and continuously. On the other hand, text authentic material is including a non-pedagogic which supported students indirectly in improving and developing students' communication and interaction related to their cultures. Beside, authentic materials is factual, original fact, believable and valuable. Finally, English language for accounting students should be provided not only based on their need and wants but also it must be provided by using appropriate kinds of materials, topics materials, clear instruction and organization then easier to be understood by the students. It must be good facilities in learning language and practicing language in whole activities in real life.

**Table 2. The result of students wants in learning accounting**

Kinds of Learning Activities	SI		I		UI		SUI	
	f	%	F	%	f	%	F	%
Translating	0	0	0	0	27	54	23	46
Presentation	0	0	0	0	18	30	32	64
Practice writing	40	80	10	40	0	0	0	0
Speaking Practice Individually	0	0	25	50	20	40	5	10
Conversation/Dialogue	30	60	20	40	0	0	0	0
Discussion	10	20	40	80	0	0	0	0
Speaking transaction	45	90	5	10	0	0	0	0
Debating	0	0	0	0	0	0	0	0
Games	0	0	0	0	0	0	0	0

Data from interview:

The result or findings above were supported by data from interview dealing with students' perception of existing materials. The interview data after doing reduction analysis can be seen as follows:

S1: (topic materi lebih banyak yang menggunakan topic umum). The topic was mostly general

- S2: (instruksi pembelajaran lebih dominan individu). The instruction of learning was mostly individual
- S3: (lebih banyak menulis dari pada praktek berbicara). Doing written practice more than speaking.
- S4: (isi materi masih menggunakan bahasa Inggris secara umum. Masih kurang latihan bercakap dalam bernegosiasi, harusnya lebih banyak latihan bercakap). The content of materials mostly used English generally, practice of negotiation skill is less. It must be more practice speaking.
- S5: (materinya kurang latihan bercakap menggunakan bahasa Inggris). The material was limitation of speaking exercises.
- S6: (perbendaharaan kata bahasa Inggris tentang akuntansi masih belum cukup)
- S7: (latihan pada topic lebih banyak menggunakan percakapan kegiatan sehari-hari luar dunia kerja akuntan)
- S8: (reading atau bacaan materi pada buku masih jauh dengan profesi akuntan)
- S9: (topic materi berorientasi pada tata bahasa dan percakapan sehari-hari)
- S10: (isi buku menggunakan bahasa Inggris full yang seharusnya diimbangi dengan bahasa Indonesia)

#### 4. Conclusion

English language is needed for all elements of students, not only English department, but also students from Non English students. Based on the previous related finding, English accounting students need to master English in some skills of English namely; speaking, listening, reading and writing. The data finding in this research showed that students' need in learning English related to content of the course book that must solve students' problems such as problem dealt with the students' weaknesses, students' level English proficiency, students' wish and want. The course book which is provided all materials refers to the student need in learning style and model, it absolutely will improve their skill as an accountant major field. It also help their achievement of extraordinary career after graduating from vocational school or university. The advantages learning English is students will be able practices speaking fluently and accurately in communicating with other people they meet in the office or the field worker. Students can be easier communicate with a foreign client of business. The English accounting course book that provides by deeply consideration to students need and wants certainly it will help them to be easier when they are doing meeting clients or international meeting. The data from questionnaires showed that the students' wants closer with learning English involved of three aspects such as, input; particular vocabularies, the procedures; learning style and the way doing a task, and the setting practices. In learning English mostly gather with activities dealt with real fact situational on the job field and daily life. Dealing with the materials of English accounting, they preferred learning with real work as an accountant such as in writing activity should be practice writing in making order letter, proposal investment, negotiation letter, invoice, and arrange things on the book keeping. (Sujariati et al., 2021)

Dealing with speaking practices, English's activities that students want to do in the class are; doing dialogue and conversation in pairs, doing conversation in economic transaction with business partner, practice speaking with customer such as how to handle complaint and how to solve the problems with a customer, practice how to handle meeting with boss and friends, how to present data accounting in formal meeting. In listening subject the students need and want to do activity with hearing or listening some words start from familiar into unfamiliar words, then they practice the sound followed after lecturer's instruction. This way including procedure and setting in learning. Besides that, other activity they want is doing the task in a small group then present the task together with members of groups. Furthermore, other setting is students can practice speaking in a group in the class or outside the class, doing the task individually and pairs. Finally, the researcher concluded that the students need an English accounting book which is contained with appropriate topic materials, suitable method or technique, all the materials provided involved activities in their daily life and must be oriented with their need and wants, the content of book are arranged in good and

clearly, provide many vocabularies in each item of topic learning. The most important things that the English accounting material should be interesting and easier to understand by students (Sujariati et al., 2021).

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