#### ENGLISH SYLLABUS DESIGN FOR ACCOUNTING DEPARTMENT

Yeti Rochmah Hidayati yeti.rh@gmail.com

#### **ABSTRACT**

This research entitled "Designing English Syllabus for Accounting Department Economic Faculty of STIE Muhammadiyah Cilacap in Academic Year 2013/2014". It aimed at: (1) designing an ESP syllabus which appropriate with the students' and learning needs of Accounting students; (2) finding out the appropriateness of the designed syllabus with the students' and learning's needs. This research was classified in Research and Development with ADDIE model. The designed syllabus uses English for Specific Purposes as the approach in designing syllabus. The type of syllabus is Competence-based syllabus. This syllabus consists of six chapters that were designed based on the result of need analysis. This research found that the designed syllabus was appropriate with the students and learning needs based on (1) the ELT expert judgment stated that the designed syllabus matched with the theory of ESP and syllabus design; (2) the Focus Group Discussion from English lecturer and Accounting lecturer resulted that the syllabus was recommended to be applied as the basic of teaching and learning English; (3) the test resulted that pre-test < post-test in every cycle. It can be concluded that the designed syllabus was appropriate with the students and learning needs.

Key words: ADDIE, ESP, syllabus design, curriculum, needs analysis,

#### 1. Introduction

As global society, people realized that learning English in their own job field is necessary. English is taught in specific purposes based on the field of the people. English for specific purposes is focused on the specific vocabulary in the job field. Moreover, each person has his own purposes in learning English that may be different from others. "The seemingly clear dichotomy between English as the Second Language and English as a Foreign language however has been considerably muddied in recent years with the increasing use of English worldwide for a variety purposes" (Nayar, 1997) cited in Brown (2001:166). With its historical background, people learn English based on the learners need by using English for Specific Purposes (ESP) approach.

Most of teaching English process in higher level has not yet considered both the learning needs and the students' needs. It should be taught using English for specific purposes based on their own field. As the three previous research from Alyzar (2011) entitled "Syllabus Design Using Multicultural Approach conducted in Civic program of UAD", Purwanti (2013) entitled "English Material Design Using Task-Based Language Teaching Approach", her study conducted in Economic Faculty of STIE Banjarnegara, and Pradika (2013) entitled "English Material Design using Contextual Teaching and Learning for Agricultural Department of Universitas Gunung Kidul", the three research setting implemented the General English, so that it did not meet the students' and learning needs.

There was assumption that there was the same problem that the researcher faced in STIE Muhammadiyah Cilacap related to the three previous researches. When the researcher interviewed an English lecturer of STIE Muhammadiyah Cilacap, the researcher found the problems of the teaching learning English. He said that English subject taught in General English and grammar focused approach. The problem was also seen when he said that they did not have any appropriate syllabus for English subject, especially in English Specific Purposes.

### 2. Literary review

## a. The Theory of Language Learning and Teaching

Subhan (2012: 26) language learning is an activity of the students to learn foreign language in formal situation. He also said that the term language learning is only referring to second and foreign language. According to the Subhan's statements, language learning is happened in formal situation. It is conducted by teachers and students.

There are some approaches and methods cited in Richard (2001:3), they are the grammar-translation method, the direct method, the oral approach and situational language teaching, the audiolingual method, total physical response, the silent way, community language learning, suggestopedia, whole language, multiple intelligence, neurolinguistic programming, the lexical approach, competence-based syllabus, and communicative language teaching. Based on the need survey of this study, this research used competence-based language teaching as the approach and method in teaching and learning process.

Learners are considered to have different needs and interests, which would have an important influence on their motivation to learn and therefore on the effectiveness of their learning (Hutchinson and Waters, 1994: 8). Based on Hutchinson and Waters, ESP is focused on the need of learners. ESP can accommodate the learners' willingness in learning English.

# b. Teaching English for accounting department

Accounting Department students are classified in adult learner. Brown (2001:90) explains that adults have superior cognitive ability that can render them more successful in certain classroom endeavors. Their need for sensory input can rely a little more on their imaginations ('imagine' smelling a rose vs actually smelling a rose), and because of adults' cognitive abilities, they can at least occasionally deal with language that is not embedded in a 'here' and 'now' context

Based on the description above, the researcher drawn a general conclusion related to adult learner. The age of learners is also the major factor in teachers' decision on how and what to teach. People in different age have different needs, competences, and cognitive skills

O'Malley and Pierce stated in Authentic Assessment book (1996 : 3) stated the purposes of assessment with ELL students are screening and identification, placement, reclassification or exit, monitoring student progress, program, accountability.

Based on the statements above, it is necessary to assess the English language learners. In relation to this research, the researcher found out the quality of the learners. In this study, the assessment given for the first time was pre-test, and it was to find out the progress of the learning outcomes. They were used for measuring the appropriateness the product designed by the researcher.

# c. Syllabus design for accounting department

Vashist (2003:32) stated that curriculum is an attempt to communicate the essential principles and features of an educational proposal in such a form that it is opened to critical scrutiny and capable of effective translation into practice. In Indonesia, the curriculum has been changed in several times. In the history of the use of curriculum in Indonesia after independence, there are ten curriculum that were used as the curriculum of post-independence: 1947 1949, 1952, 1964, 1968, 1975, 1984, 1994, CBC (KBK). They are refined into Education Unit Level Curriculum or School-Based Curriculum (*Kurikulum Tingkat Satuan Pendidikan/KTSP*) and *Kurikulum 2013* as the current curriculum used in Indonesia.

Hutchinson and Waters (1994:80) defined the word syllabus is a document which says what will (or at least what should be learnt). While Richard (2001:2) stated that a syllabus is a specification of the content of a course of instruction and lists what will be taught and tested. Based on the definitions of syllabus, it can be concluded that syllabus is an important document. It is used as the basic in teaching and learning process or as the basic in designing course design.

According to Richard (2001:2) syllabus design is the process of developing a syllabus. While, Brown (1996: 84) syllabus design can be defined as selection and organization of instructional content including suggested strategy for presenting content and evaluation. Based on the statements of syllabus design, it can be concluded that designing syllabus is process of developing, improving, selecting, organizing of instructional content in order to present content and evaluation in a course design.

Hutchinson and Waters (1996:3) stated that there are some reasons why a syllabus is necessary. First, a syllabus provides a practical basis for the division of assessment, textbooks and learning time. Second, a syllabus gives moral support to the teacher and learner, in that it makes the language learning task appear manageable. Third, a syllabus, particularly an ESP syllabus, also has a cosmetic role. Fourth, a syllabus can bee seen as a statement of project route, so that teacher and learner not only have an idea of where they are going, but how they might get there. Fifth, a syllabus is an implicit statement of views on the nature of language and language learning. Sixth, a syllabus provides a set of criteria for materials selection and/or writing. Seventh, a syllabus is one way in which standardization is achieved (or at least attempted). And the last one is that syllabus provides a visible basis for testing.

Based on the Hutchinson and Waters' statements above, it can be concluded that syllabus plays the important role in language learning and teaching. It is a very vital tool in language learning activities and to make them well managed.

There are some types of syllabus. According to Richard (2001:152-163) there are some options of syllabus that should be considered to design a syllabus: Grammatical (or structural) syllabus, lexical syllabus, functional syllabus, situational syllabus, topical or content-based syllabus, competency-based syllabus, text-based syllabus, and an integrated syllabus. Based on the types of syllabus above, the researcher used competence-based syllabus as the type of the designed syllabus.

Some shapes of syllabus according to Dubbin and Olshtain (1986:52-63) are linear format, modular format, cyclical format, matrix format, and story-line format. The shape of the designed syllabus is matrix and cyclical format. The cyclical format is well-suited format because it is an organizational principle which enables teachers and learners to work with the same topic more than once, but each time a particular one reappears it is at a more complex or difficult level.

Before designing the syllabus, it must consider the need analysis. Richard (2001:51) stated that need analysis is procedure which is used to collect information about learners' needs. Normally, the information is used as a basis for teaching. In this research, the need analysis is necessary for designing the syllabus that is appropriate with the learning and students' need.

#### 3. Research method

This research is classified in Research and Development (R&D). According to Borg and Gall in Sugiyono (2014:9) Research and Development (R&D) is a method that is used for developing or validating educational and learning product. This

research also used ADDIE model as the research design. It stands for Analysis, Design, Development, Implementation, and Evaluation. According to Branch (2007: 2) Creating products using an ADDIE process remains one of today's most effective tools. Because ADDIE is merely a process that serves as a guiding framework for complex situations, it is appropriate for developing educational products and other learning resources. Because this research study aims to create new product that is a syllabus for Accounting Department students, it would be more systematically if it used ADDIE as the research design.

This study was conducted in STIE Muhammadiyah Cilacap in academic year 2013/2014. The research subjects in this research were divided into two parts namely subject of need analysis and subject of the evaluators on the designed syllabus. The subjects of need analysis were the D3 Accounting Department students, while the subject of the evaluators were an Expert of ELT and English and Accounting lecturer.

Sugiyono (2014:148) stated that research instrument is a tool which is used to measure the natural phenomenon and social phenomenon that is observed. In this research, the researcher used interview, observation, documentation, questionnaire, expert judgment, focus group discussion and test as the research instruments.

#### 4. Discussion

This section presents the discussion of research finding about the design of an ESP syllabus which appropriate with the students' and learning needs of STIE Muhammadiyah Cilacap and the appropriateness of the designed syllabus with the students' and learning's needs in STIE Muhammadiyah Cilacap especially in Accounting Department.

## a. The Design of the Understudied Syllabus

The syllabus was designed by considering the result of need analysis. It was taken by distributing questionnaire, interviewing to English lecturer, and conducting documentation to get the students' need and learning needs especially in Accounting Department. The needs analysis resulted some aspects as follows:

Necessity : The students of Accounting Department in general needed English in specific purposes fields based on the current

curriculum in Accounting Department.

Lack : Accounting Department did not have any English syllabus as

the basic of learning English in specific purposes.

Want : STIE Muhammadiyah Cilacap needed English for Accounting

Syllabus as the basic of teaching learning English subject to support the students' carrier in Economic job field especially

in Accounting.

The second step of this research was designing. Syllabus was designed based on the current curriculum used in Accounting Department by using ESP. The type of designed syllabus was Competence-based syllabus. It also used Competence-based language teaching as the approach in designing syllabus as the basic of course design.

The components available in this designed syllabus are study program, code of course, theme of course, credits, semester, objectives, main competencies, description of subject, evaluation, units, basic competencies, indicators, moral value, accounting skills, language functions and expressions, text, language target, example of exercises, time allocation and sources.

This syllabus consists of six chapters in which every chapter should be mastered in two meetings. They are Introduction to Accounting, Financial Statements and Ratios, Tax Accounting, Auditing, Management Accounting, and Finding Job in Accounting Field.

The steps of development and implementation were conducted together. The researcher made worksheets to be implemented. The researcher conducted the implementation in 2 cycles in 4 meetings. The first cycle was at June 5<sup>th</sup> and 12<sup>th</sup>, 2014, and the second cycle was at June 19<sup>th</sup> and 26<sup>th</sup>,2014. Because of the available time, the researcher just tried 2 units out. Before conducting each cycle, the researcher gave the students pre-test 1 and pre-test 2.

To find out the appropriateness of the designed syllabus, the researcher used expert of judgment, the focus group discussion result and the computation between two means of pre-test and post-test. To find out the students' interest in learning English using the product, the researcher used the mean of worksheet score.

### b. The appropriateness of the designed syllabus

Finding out the appropriateness of this syllabus to the students and learning needs, the researcher suggested (1) an expert in ELT stated that the designed syllabus had been matched to the theory of ESP and syllabus design; (2) the Focus Group Discussion from English lecturer and Accounting lecturer that the designed syllabus was recommended to be used as the basic of English teaching and learning in Accounting Department; (3) the researcher also implemented the syllabus by giving pre-test and post-test. The test resulted the pre-test < post-test in every cycle. Cycle 1 resulted the mean score of pre-test was 53.73 and post-test was 72.80. Meanwhile, cycle 2 resulted the pre-test 58.44 and post-test was 78.45. Based on the three aspects above, it could be judged that the understudied syllabus was appropriate with the students' and learning needs.

#### 5. Conclusion

Related to the research finding and discussion in the previous chapter, the researcher concluded that this syllabus was appropriate with the students' and learning needs. It was proved by considering the suggestion of an expert in ELT, and the result of focus group discussion. Based on the computation of the data using Mean Difference, the result of post-test in cycle 1 (72.8) was higher than pre-test (53.73) and the post test in cycle 2 (78.45) was higher than pre-test. As the result of implementation of the designed syllabus, it could be defined that the designed syllabus could be used in STIE Muhammadiyah Cilacap. In this case, the result of the syllabus will be used in research setting.

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#### **BIODATA**

Nama : Yeti Rochmah Hidayati, S. Pd.

Pekerjaan : Translator, English Lecturer, English teacher

Instansi : STIE Muhammadiyah Cilacap

Alamat : Jl. Tentara Pelajar no. 89 Tritihkulon Cilacap 53233

Research Interest Area : Teaching

No. Telp : 085647801234 / 0282 546600

Email : yeti.erha@gmail.com