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The Needs Analysis of English Materials for Accounting Students at SMK N 1 Pematang Siantar

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Abstrak

Sekolah Menengah Kejuruan (SMK) memiliki tujuan untuk mempersiapkan generasi pekerja berikutnya dengan keterampilan dan pengetahuan yang diperlukan untuk berhasil di bidang yang mereka pilih. Namun, lulusan SMK sering menghadapi tantangan dalam bersaing di pasar kerja global, terutama dalam hal kemampuan berbahasa Inggris. Penelitian ini bertujuan untuk menganalisis kebutuhan bahasa Inggris siswa akuntansi di SMK N 1 Pematang Siantar. Melalui survei, penelitian ini mengidentifikasi kebutuhan, kekurangan, dan keinginan siswa terkait materi bahasa Inggris yang relevan dengan bidang akuntansi. Hasil penelitian menunjukkan bahwa siswa membutuhkan pengajaran bahasa Inggris yang lebih spesifik dan terfokus pada terminologi akuntansi, keterampilan komunikasi, serta kemampuan membaca dan menulis laporan keuangan. Penelitian ini diharapkan dapat memberikan wawasan berharga untuk pengembangan materi bahasa Inggris yang mendukung perkembangan profesional siswa.

Kata Kunci: *Analisis Kebutuhan, Materi Bahasa Inggris, Akuntansi*

Abstract

The aim of Vocational High Schools (SMK) is to prepare the future employees with the abilities and know-how required to be successful in their chosen industries. But SMK graduates frequently struggle to compete in the global labour market, especially when it comes to English language skills. The purpose of this study is to analyse the English language requirements of SMK N 1 Pematang Siantar accounting students. This study uses questionnaires to find out what students need, lack and wants in terms of English-language resources related to accounting. The results show that students need more specialised English language training that emphasises communication skills, accounting terminology, and the ability to understand and write financial reports. It is anticipated that this study will yield insightful information for creating English-language resources that successfully aid students' career development.

Keywords: Needs Analysis, English Materials, Accounting

INTRODUCTION

Vocational High School, the secondary school program's goal is to equip the next generation of workers with the abilities and information required to succeed in their chosen fields (Mukhlason et al., 2020). Vocational High School focuses a strong priority on teaching students the skills they need to carry out particular types of jobs. Its goal is to develop a skilled, effective, and competitive workforce (Rahmadhani & Suryati, 2022). It is hoped that the Vocational High School's curriculum will aid in the production of knowledgeable and capable workers. Vocational high schools are a component of the economic sector that propels the growth of the national economy, so increasing their number and quality is crucial (Tripathi, 2023).

Increasing development in this area is necessary to achieve the potential of the workforce because the standard of vocational schools represents the quality of Indonesian workers. Vocational high schools are important economic and social factors in society at large (Mardiana, 2019, p. 123). Vocational schools are anticipated to be able to improve residents' educational attainment while simultaneously directly promoting economic growth (Dixit & Ravichandran, 2023). Vocational school graduates are therefore expected to be able to access the workforce directly and make a significant contribution (Munir, et al, 2022). The statement above additionally indicates that the economy sector is excited for graduates of vocational high schools to get involved in every aspect of the industrial field. For this reason, as the Hidayati (2021, p. 89) asserts that graduates of vocational high schools will continue to be required as workers in order to contribute to the growth of industrial development.

Because of global free trade, there are issues in job fields. Indonesia must be ready to supply highly skilled graduates in that context. "One of the sectors that is highlighted in this

situation is vocational high schools because their graduates are expected to be prepared for the job market after graduation," says Prabowo (2022, p. 112). However, when they reach the job market today, graduates of vocational high schools find it difficult to compete with foreign workers in this free trade period. One of the challenges they encounter while attempting to compete in the labor market is their inability to speak English well. The use of English is increasing in currently (Rahman & Hidayati, 2021, p. 45).

The requirements for English proficiency in the workplace are increasing and changing according on the position being filled, claims Hu (2019, p. 15). Sari (2020, p. 67) argues that the role of English in the workplace varies depending on the sector of the job that is available. For instance, knowledge of accounting terminology is a prerequisite for English proficiency in accounting; many accounting programs now demonstrate this in English, and employees may be expected to utilize English when interacting with clients or customers from other countries. Therefore, it is clear that students in a vocational high school must study English according with their area of proficiency.

Since English is the primary language used in all over the world businesses, accounting students need to learn certain language skills in order to succeed in their future employment. Alharbi (2021, p. 45) asserts that accounting professionals must be able to communicate in English to interact with clients and stakeholders worldwide. This growing necessity highlights the importance of tailoring English learning to meet the specific needs of accounting students.

Similarly, Dunakhir and Osman (2023, p. 1–15) emphasize that knowledge of English significantly improves the job skills of accounting students because global and international accounting practices favor applicants who speak English well. For the reason, integrating English for Specific Purposes (ESP) into the curriculum can help students acquire industry-relevant language skills. According to Basturkmen (2022, p. 78), "ESP is designed to equip learners with the language skills necessary for their professional contexts." This means that ESP should not only focus on teaching technical vocabulary but also enhance students' ability to engage in professional communication activities, such as preparing financial reports and delivering presentations.

Hutchinson and Waters (1987) define course design as the process of interpreting raw needs analysis data to develop "an integrated series of learning experiences to lead learners to a particular state of knowledge." Similarly, Munby (1978, p. 2) asserts that "ESP courses are determined in all essentials by the prior analysis of the communication needs of the

learners." Needs analysis is, therefore, a fundamental step in developing ESP programs that effectively support students' academic and professional goals.

The facts say, the researcher, while conducting teaching practice at SMK N Pematang Siantar, found issues and phenomena that accounting students at SMK N 1 Pematang Siantar continue to learn English in general way without receiving specific instruction tailored to their needs, which could aid in their future studies and employment. Even though they study English in senior high school and vocational high school, they primarily use the same government-provided English textbooks, called "Bahasa Inggris Work in Progress." Unfortunately, despite the fact that English for vocational high school is English for specific purposes (ESP), which is connected to the skills that students have learned, the content of this book is general English (GE).

The impact, accounting students at SMK N 1 Pematang Siantar face numerous difficulties, especially when they participate in internships (PKL) with organizations or enterprises that support their professional growth. Then, yet the researcher found how important English specifically in the world of accounting, so that the researcher had been shared questionnaire to accounting students at SMK N 1 Pematang Siantar about the needs of English materials.

The result shows that from 20 accounting students, all of students were giving answer that English is very important in accounting fields. It related to the four skills in language learning, such as speaking, writing, reading and listening. They argue that witing skill is the most important skill because it related the ability to implementing the icons and features to write the financial reports, journal and correspondences. Several students also stated that English is important for speaking skill, like to present the monthly reports. This is related to their ability to communicate with cliens or customers. The problems are not familiar with English terms in world of accounting, such as *Audit*, *Cash Flow*, *Income Statement*, *Balance Sheet*, *Expenses*, *Revenue*, etc. In other words, they lack the vocabularies that exists in the accounting program.

When learning English specifically for accounting, it is critical to determine students' necessities, lack and wants. This is highlighted in the study by Sari & Rahmawati (2023). This suggests that creating effective materials needs a thorough understanding of what learners want. The study by Alhaq and Wirza (2022) purposed to find out if the English textbook used by accounting majors in the eleventh grade meets their demands. According to this survey, speaking and vocabulary abilities are the most important for accounting students' future employment. It was found that the English textbook for accounting majors in the

eleventh grade was too general and could not adequately address the demands of the students. To put it another way, the textbook does not specifically address their work environments.

According to Hidayati and Prabowo's (2022) research, the most important abilities for accounting students are the ability to understand and write financial reports. This study demonstrates how emphasizing specific abilities might help create more important and helpful content. The requirement for accounting students to learn English at SMK N 2 Sidrap is examined in the study by Asrifan et al. (2020). This is because accounting students use an English textbook that covers the same material as other majors. According to this study, eleventh-grade accounting students in XI AKL 1 require more specialized English-language resources and proficiency in the accounting domain. Additionally, based on observations in the classroom, the instructor must identify suitable methods to increase the students' attention and engagement during the teaching process.

Based on phenomena above, the researcher is interested with the title "The Needs Analysis of English Materials for Accounting Students at SMK N 1 Pematang Siantar". By analyzing their target needs, such as writing financial documents and enhancing communication skills, this research aims to provide valuable insights for developing English material that effectively support their professional development. The focus of this study is to identify the specific English language necessities, lacks and wants for accounting students.

RESEARCH METHOD

This research used the qualitative data collection techniques. This approach is advantageous as it allows for a comprehensive understanding of the English learning needs of accounting students at SMK N 1 Pematangsiantar. The surveys will include questions designed to assess students' current English proficiency levels, their thoughts on the relevance of English in their future employment and the particular language proficiency they feel is most essential for success in the accounting industry.

Qualitative data will be gathered through focus group discussions with students. These discussions will provide deeper insights into the challenges faced by students in learning English for accounting purposes. For example, a study by Ali and Memon (2019) found that students often struggle with technical vocabulary and industry-specific jargon, which can hinder their ability to comprehend accounting materials in English. By incorporating qualitative methods, this research aims to capture the nuances of students' experiences and perspectives, thus enriching the overall findings.

To identify the particular English language needs, a standardized questionnaire was designed. Questionnaires provide second language researcher many types of information related to the learners' assumptions about learning, learning motivation, learning attitudes and reaction, and also classroom activity and instruction (Alison & Susan, 2005, p. 92). The researcher uses the open-ended questionnaire, which is used to gather qualitative data, giving respondents to freely express their opinions without limited by specified response options. In his study, Creswell (2014, p. 187) explained that Open-ended inquiries encourage participants' ideas and experiences to be explored more deeply. The questionnaire was distribute via Google form.

Firstly, the researcher was sent the link google form to all participants, the participants received instructions on how fill out the provided questionnaire and use the Google Form. This research is descriptive qualitative, so that the researcher has chosen that open-ended questions are the most appropriate way to employ in Google Form questionnaires. Participants are able to give their opinions as widely as possible for analysis using this method. Each question on this questionnaire is Indonesian. In this research, the questionnaires were divided into parts as follows:

In the first part of that questionnaire, participants were asked about their personal information, such name, and email address for the data collection needs. Then, in second part, there four questions focused on their experiences about the Necessities English material that has been taught thus far and whether it relates to the accounting major. In third part, there three questions about their Lack English materials needs for their accounting major, such as writing-reading financial document, communication skills, and vocabulary in accounting. For the fourth part, there two questions focused on the Wants and recommendation of new English materials related to Accounting students needs.

RESULT AND DISCUSSION

Data Analysis

Needs analysis is important for gathering and interpreting information related to a course's design. Needs analysis is important for gathering and interpreting information related to a course's design. It offers a systematic approach for identifying and analysing the particular necessities of learners, making sure the course material, structure, and delivery are customised to meet those needs properly. By gathering data from numerous perspectives including students, instructors, and relevant stakeholders, needs analysis helps determine what learners must learn, why they need to know it, and how best

to teach it. In line with that, Hyland (2006, p. 73) defined needs analysis as the techniques for collecting and assessing information relevant to course design: it establishes the how and what of a course. Hutchinson and Waters (1989, p. 54) divide needs into two kinds: target needs (what the learner needs to do in the target situation) and learning needs (what the learner needs). But this study only focused on target needs. The 9 questions are divided into three categories: 4 questions about necessities, 3 questions about lacks, and 2 about wants for English language curriculum materials for accounting students at SMK N 1 Pematangsiantar.

1. In your opinion, what are the most crucial English language abilities to master in an accounting setting? Vocabulary, Writing, Speaking, Reading, and Listening. Please describe the significance of those skills and provide examples.
2. When do you think it's necessary to employ English in accounting functions or situations? Give specific experiences.
3. What English words or vocabulary related to accounting do you believe you should become familiar in? For what reason are those words relevant?
4. Which English-language materials do you believe are most suitable for accounting education? Here are a few samples of the materials: (a) Business English, (b) Accounting Terminology, (c) Reading and Understanding Financial Reports, (d) Writing Skills, (e) Speaking and Communication Skills.
5. Which aspects of English proficiency do you believe are lacking in the classroom and, as a result, do not complement your understanding of the accounting field? Give samples.
6. What difficulties do you find while trying to understand accounting concepts in class when learning English? Explain your experience.
7. How, in your opinion, does the current curriculum prepare you to use English in practical professional environments? Explain.
8. Which educational materials or instruments would you like to use to improve your English in the context of accounting? Could you please elaborate?
9. What do you Want to gain from learning English in school in order to further your accounting career? Please elaborate.

Research Findings

1. Necessities

The researcher discovered in the first question, it can be seen that most respondents (75%) highlighted their importance of reading comprehension, with writing and vocabulary coming in second and third, respectively, at 60%. While still seen as essential in some situations, speaking abilities (35%) and listening (25%) were viewed as less significant. This suggests that the ability to produce reports and comprehend accounting articles are of significance to accounting students.

The second questions related to necessities shows significant percentage of respondents, about 90% (18 students), agreed that reading and creating financial documents requires proficiency in English. Additionally, 75% and 70% of respondents, respectively, emphasised the importance of contact with overseas clients and work experiences. This suggests that students studying accounting need to be ready to utilise English in work-related settings.

While the third questions, the findings refers to 85% of respondents said they had trouble comprehending accounting terminology, 70% said they had trouble with language, and 60% said they lacked confidence while speaking. Furthermore, 50% of those surveyed said they had trouble translating Indonesian words into English. This emphasises the necessity of teaching English for accounting in a more practical and contextualised manner.

According to the findings, respondents clearly have a preference for certain kinds of English-language resources for their accounting study. To follow lessons, comprehend materials, and finish assignments, it is essential to master particular phrases used in accounting contexts, according to a vast majority (95%) who underlined the significance of accounting terminology. Since ordinary English is inadequate for their needs, several students stated that they need practice with terms and expressions frequently seen in accounting reports, financial accounts, and business paperwork. About writing abilities, there 60% respondents and financial report reading comprehension, around 45% respondents were also emphasised as being crucial for real-world accounting tasks.

2. Lacks

According to the data, 60% of respondents said that one of the biggest problems with their English ability was a lack of specific terminology. Furthermore, 50% of respondents thought the curriculum was irrelevant to their demands in the accounting industry, and 55% pointed out a lack of emphasis on terminology related to accounting. The same proportion

(50%) said they are not sufficiently prepared for accounting by general English training. Additionally, 45% of respondents said they had trouble understanding fundamental accounting terms and felt unprepared for real-world employment settings. These results underline the necessity of a curriculum that prioritises technical terms and real-world applications pertinent to the accounting field.

Based on the findings, 40% of the respondents think that the English-language resources used in the classroom are too generic and unrelated to accounting. Furthermore, 20% of respondents said they had trouble producing reports because of a lack of technical language, and 25% said they had trouble with it in class. Ten percent of respondents said they had trouble comprehending financial reports and accounting software, and ten percent said they had trouble remembering accounting accounts. Just 5% of respondents said they had trouble speaking English in presentations. These results imply that the unique language requirements of accounting students are not sufficiently met by the existing curriculum.

Talking about the roles of current curriculum, 70% of those surveyed feel that the existing English curriculum does not meet their demands for professional employment and accounting, according to the report. 20% of respondents also mentioned that the resources are broad and not specifically designed for accounting majors. The practical usage of English-language software such as MYOB, SAP, and Excel was cited favourably by just 5% of respondents, while another 5% gave ambiguous answers. The need for curriculum change is urgently highlighted by this, which shows a substantial gap between the curriculum and the practical language requirements of accounting students.

3. Wants

According to the research, 30% of respondents said they would like to improve their English ability in the accounting context by using real accounting literature, including financial reports and textbooks. After that, 25% of respondents favoured ESP programmes that emphasise language and abilities related to the workplace. Furthermore, 20% of respondents stressed the value of procedural books pertaining to accounting software, such as Excel and MYOB. Twenty percent more people recommended using multimedia tools and video courses to help them comprehend accounting concepts. Lastly, 15% of students emphasised the importance of workplace-relevant content. All things considered, students are looking for specific, useful materials that complement their intended accounting vocations.

According to the results, a significant 70% of the respondents express a need for instruction in English that is customised to meet the specific needs of the accounting profession and workplace. This suggests a strong desire for language instruction that is applicable and useful. Furthermore, 25% of students said they would want to take English courses that are directly related to accounting topics, including reading financial statements and comprehending terminology. Additionally, 15% of respondents stressed how critical it is to develop communication skills, especially when speaking and writing in accounting environments. Finally, 10% of students demanded that the standard of English education be raised overall. These findings demonstrate that accounting students generally agree that English instruction need to be more tailored to their requirements and practical realities.

Discussion

1. Necessities

According to the questionnaires, 75% of the respondents emphasised the value of reading comprehension, with 60% citing writing and vocabulary as secondary. This supports the conclusions of Alharbi (2022), who pointed out that professional students need to be able to read and write well, especially when it comes to comprehending complicated papers like financial reports. The claim that accounting students need specialised language instruction to thrive in their career is further supported by the large majority of students (90%) who said that reading and producing financial documents requires fluency in English.

Additionally, students' difficulties, like their inability to understand accounting terminology (85%) and their lack of confidence when speaking (60%), are consistent with recent research by Zhang and Wang (2023), which showed that students frequently struggle with specialised vocabulary in their fields, which affects their academic performance and professional readiness. The respondents' demand for relevant and useful resources highlights the need for a more contextualised approach to teaching English for accounting.

2. Lacks

According to the study, 60% of the respondents cited an significant challenge to their English ability as a lack of specific terminology. This result is in line with Bhatia's (2021) research, which highlighted that students frequently find that general English instruction is insufficient for their specialised subjects. The need for a curriculum that emphasises technical vocabulary and real-world applications pertinent to the accounting profession is further highlighted by the lack of emphasis on accounting-specific language (55%) and the belief that the curriculum does not sufficiently prepare them for real-world scenarios (70%).

Furthermore, the findings show that 40% of participants think the English-language materials utilised in classrooms are overly general. The research of Flowerdew and Peacock (2021), which emphasised the value of utilising genuine resources that represent the language used in certain professional situations, is consistent with this conclusion. There is an urgent need for curriculum revision to better reflect the reality of the accounting profession, as seen by the disconnect between the existing curriculum and the practical language requirements of accounting students.

3. Wants

Students' desires for more specialised and practical English training are typical of an increasing understanding of the value of ESP in higher education. According to the survey, 25% of participants preferred ESP modules, while 30% selected real accounting literature. The results of Dudley-Evans and St. John (2021), who contended that ESP courses have to be created to satisfy the particular requirements of students in their professional domains, corroborate this desire for specialised resources.

Additionally, the usage of multimedia tools (20%) and procedural books connected to accounting software (20%) shows a need for varied learning materials that accommodate various learning styles. This supports the findings of Kuo (2022), who pointed out that using multimedia and technology in language training might improve students' comprehension of difficult ideas.

CONCLUSION

Basically, SMK N 1 Pematangsiantar's accounting students require English instruction that is especially tailored to meet their demands in order to understand all things accounting-related. As prospective accountants, they should be knowledgeable with the fundamentals of accounting, particularly in the areas of bookkeeping, financial report preparation, client and accountant communication, and financial data presentation. They frequently utilise spreadsheets, Excel, and MYOB, which are all predominantly English-language tools, to create financial reports.

Of course, English that is related to or focused on the accounting area is the kind of English that accounting students require. The English-language terminology used in accounting software, such as MYOB, Excel, and others, should be explained to students. In addition, they must learn how to properly and appropriately prepare financial reports and have experience in presenting or reporting financial data. Thus, learning English that

is appropriate for accounting requirements is crucial for SMK N 1 Pematangsiantar accounting students.

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