

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

1.1 Conclusions

The following are some conclusions of the research entitled “The Design of Teaching Materials of Accounting Department Based on PBL at STIE Sultan Agung Pematangsiantar.

1. ESP is one of English courses taught at STIE Sultan Agung Pematangsiantar at accounting study program for semester 3 and 4. The existing learning materials (ESP) are mostly of General English (GE) because no specific terms relating to accounting study found. The Topics covered are letter writing, personal letter, invitation letter, apology letter, complaint letter, review the material/quiz, application letter, writing resume, reference letter, introduction to business letter, business letter block style, business letter simplified style, business letter modified block style (mostly deal with writing).
2. Since the learning materials are not pure ESP, the learning materials need to be developed. In order to develop the learning materials, needs analysis is done. The information is gained from some questionnaire given to some parties, such as active students, the alumni, lecturers.
3. The new learning materials are developed based on needs analysis which is gained from the information obtained through questionnaires. This learning material which are based on PBL is the the appropriateness or compability of

the existing teaching materials of accounting English used for the students right now.

4. The students' English level before taking ESP is intermediate. They also have shown very positive attitude to English in general. Their motivation in learning is very high particularly in term of instrumental motivation. They also admitted that their weakest point is the speaking skill.

1.2 Suggestions

In relation with the conclusion mentioned above, it is suggested that:

1. The existing materials should be related to what the students needs, it is specific English (ESP) for accounting students, not general English as it is now.
2. The existing materials should be developed based on the needs analysis found especially those which are related to speaking materials.
3. The materials teaching developed should be based on the problem-based learning in order to meet students' needs in the fieldwork later and in addition it is advisable that the next research, with a broader scale, should be connection with the experimental teaching.