

## CHAPTER 5

### CONCLUSION AND SUGGESTION

#### 5.1. Conclusion

The following are some conclusions of the research entitled: “*Developing Speaking Materials Based on Problem-Based Learning for Accounting Students of POLMED*”.

1. ESP is one of English courses taught at the State Polytechnic of Medan (Polmed) at Accounting Study Program for semester five and six. The existing learning materials (ESP I) are mostly of General English (GE) because there are no specific terms relating to accounting study program found. The topics covered are *Writing Paragraphs, Writing CV/Resume, Writing Letter of Reference, Letters of Application, Responding to Feedback, Contracts* (mostly deal with writing) and *Understanding Instructions, Job Opening (Job Advertisements), Working Rules, Meetings* and *Interviews* (deal with writing and speaking).
2. Most students who study ESP are aged between 19 up to 22 years. The education system applied at Polmed is a package system, not credit system. 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 questionnaires given to some parties, such as active students, the alumni, lecturers, and the company (the stakeholders as the users of Polmed graduates).
3. The new learning materials are developed based on needs analysis which is gained from the information obtained through questionnaires. The new learning materials are then evaluated or assessed by some experts, and after that they are revised in order to meet the real students’ needs.

## 5.2. Suggestion

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

1. the existing materials be related to what the students needs, namely specific English (ESP) for accounting students, not General English as it is now
2. the existing materials be developed based on the needs analysis found especially those which are related to speaking materials
3. the speaking materials developed should be based on the problem-based learning in order to meet students' needs in the field work later and in addition it is advisable that the next research, with a broader scale, be conducted with some experimental teaching and by so doing, the more precise and more appropriate research may be hopefully made in the future.