

## LIST OF TABLES

<b>Table 3.1.</b> The need categorization criteria .....	<b>28</b>
<b>Table 3.2.</b> Parameter of validating the writing materials .....	<b>28</b>
<b>Table 4.1.</b> The existing syllabus of Accounting Study Program.....	<b>32</b>
<b>Table 4.2.</b> Developed procedure text.....	<b>39</b>
<b>Table 4.3.</b> The score of experts' judgment of the writing material .....	<b>46</b>
<b>Table 4.4.</b> The revision of content, process, linguistic features and layout .....	<b>47</b>