

CHAPTER 1

INTRODUCTION

1.1 The Background of the Study

The education development in Indonesia is not merely the responsibility of the Ministry of Education and Culture, but it is also the responsibility of the society in building a strong nation especially in globalized era and certainly this situation creates tougher challenges in the workplace then.

The word *education* itself has been defined as a continuous and planned effort to establish a study environment and education process so that students may actively develop their potentials to gain the some achievements such as religious and spiritual levels, consciousness, personality, intelligence, behavior and creativity for the establishment of a mighty country.

Education itself is broadly divided into two major parts, namely formal and non formal education. Formal education comprises of first three levels, that is primary, secondary, and tertiary educational level. In the second terms of level of education, this is divided into the other levels, namely basic, middle and high levels of education. For basic and middle levels, schools in Indonesia are run either by the government or private sector.

The Polytechnic Education system in Indonesia is part of the higher education system consisting of universities, academies, colleges, institutes and polytechnics. Polytechnic education is relatively recent with a first polytechnic established in 1976 and a further six in 1982. The Government of Indonesia recognizes the importance of Technical and Vocational Education and Training in enhancing the international competitiveness of the Indonesian industries and is

giving more focus on this development in relation to general education and until the year of 2010 there were 27 state polytechnics and 135 private polytechnics all over Indonesia .

Ideally, there must be a need to enlarge the capacity and improve the relevance and quality of the polytechnic system to better respond to industrial and labour market needs and business opportunities. For diploma III accounting graduates, they must possess hard skills called technical skills (e.g. being able to know how to journal or to make a financial report) and soft skills (e.g. being able to know how to talk to the manager or able to use English). This means that the development of human resources is more oriented to the workplace and it becomes the top priority.

On the other hand there are some criticisms directed nowadays to the Polytechnic graduates saying that the industrialists assume that the skills of the students are not feasible to be used and they are unable to keep pace with the technological advances.

Meanwhile, at the present moment the condition of economy of Indonesia tends to remain stagnant though some say it is still moving but very slowly and therefore there seems too much limitation of employment opportunities among the job seekers (graduates). These situations bring about the very tough competition in order to get jobs. For the some new graduates, it is relatively easy to get jobs. However, for some other graduates it is fairly difficult to get jobs since they are not ready for the job because their expertise is not in accordance with the demand of the market.

According to the Information book of Politeknik Negeri Medan 2013, *Politeknik* curriculum are academic activity plans that guide the students in getting some skills or knowledge which enable the students to use them as the early preparation in lives and its

functions in the society. In other words, the skills the students have in class will be of much use in their everyday life including job fields later in the future.

Based on Politeknik syllabus, English learning in Polmed should be basically addressed in speaking skills. It is further stated in the book that the general objectives of English teaching at Accounting Department are that the students are supposed to possess the ability to use English for everyday communication, namely they must be able to engage in meaningful discussions in the classroom (now) as well as outside the classroom (in the office when they have jobs) and therefore it is mostly needed in the interaction in the future in the field of work.

However, as a matter of fact, the aim of learning English in Polmed, especially in semester five, is emphasized mostly in writing. Therefore, many Polmed students cannot communicate well in English. This will impact to their work later on. In order to improve the quality of Polmed students dealing with English speaking skills, there must be radical changes in many English materials, in this case ESP I book, a book which is specifically intended for the students of accounting study programs (though it is not an ESP book).

After doing a preliminary survey on 20 students of accounting study program about the ESP I book used, it is found that the book needs to be revised and developed so that they could meet the students' needs at present (in class) and in the future (the job fields) later. In addition, a preliminary questionnaire was also given to find out students English skills. As a result, there is a tendency that many students are still not proficient enough to speak in class by doing speaking class work activities, let alone later at the workplaces.

Moreover, having analyzed the book used at Accounting Department of Politeknik Negeri Medan for semester 5, it is found out that the English for Specific Purposes (ESP) used is not a book of ESP for Accounting, but it is a book of General English.

Of all the 12 chapters found in the book, most chapters deal with writing (7 chapters, namely *Writing Paragraphs*, *Writing CV/Resume*, *Writing Letter of Reference*, *Letters of Application*, *Responding to Feedback*, *Contracts*, and *Report Writing*), 4 chapters deal with writing and speaking (*Understanding Instructions*, *Job Opening (Job Advertisements)*, *Working Rules*, and *Meetings*), and only 1 chapter deals with speaking that is *Job Interviews*.

The problems raised here are the materials themselves; therefore whatever methods are used, the ability of accounting students in speaking plays a very important role in developing the book so that the more appropriate materials are used.

Since the job market needs speaking more than writing, therefore ESP book for Accounting at Polmed needs to be developed so that the book revised later can accommodate the language skills needed by Polmed Accounting Study Program graduates.

Up to the present moment, there are some books dealing with specific English for accounting, such as *The language of accounting in English* by Sandra Costinett, *Special English – Accounting* by Roger Scott and Tony Adams, or *Accounting for non-accounting students* by John R. Dyson. The first two books have been published for such a long time (both books were first published in 1977) and of course some of the materials are not very up-to-date. Since some contemporary issues in accounting rules and regulations change periodically, and some topics cannot be found in those first two books, such as bankruptcy, liquidation, hence the book needs to develop. The book *Accounting for non-accounting students* was published in

2010. However, the book must be adapted so that the topics may be very suitable with what the Polmed graduates' needs in the future job.

In an ESP language classroom, Problem-Based Learning is an active learning in which students who work in a small group must identify what they already know and learn how to solve a problem. The primary role of the instructor (teacher) is to facilitate group process and learning, not to provide answers. Problem-Based Learning will encourage the students to work cooperatively with others.

1.2 The Problems of the Study

Problems of the research here are related with the study of teaching and learning a language -in this case, English for Specific Purposes for Accounting Study Program students. The focus or relatedness of this is important since they are supposed to contribute to enrich the views of teaching and learning a language. Some of the problems of this research are as follows:

1. How are the existing speaking materials of accounting English used for Polmed students right now?
2. What speaking materials of accounting English should be needed to meet the needs of accounting students of Polmed?
3. How are the speaking materials of accounting English developed based on problem-based learning to meet the needs of accounting students of Polmed?

1.3 The Objectives of the Study

As afore-mentioned in the Problems of the Study above, the objectives of this study are:

1. To find out the existing speaking materials of accounting English used for Polmed students right now.
2. To find out the needs of accounting students of Polmed pertinent to speaking materials of accounting English.
3. To develop speaking materials of accounting English so that they can meet the needs of accounting students of Polmed.

1.4 The Scope of the Study

This research will be limited in developing accounting English teaching materials for Accounting Study Program at the State Polytechnics of Medan. The development covers specific needs analysis of Polmed accounting students because it will be the basis of answering the “what” and “how” ESP I speaking materials in connection with the teaching materials. ESP I teaching materials are chosen since they are used for the students of the third year for Accounting Study Program students. The present ESP book needs to be developed since many topics are mostly focused on writing whereas in the real job fields later, many activities tend to do in speaking rather than writing. The development will focus on the teaching of ESP for vocational institution such as Politeknik Negeri Medan.

1.5 The Significance of the Study

The findings of this research are expected to elaborate and provide much information about developing speaking materials either theoretically as well as practically for all those who get involved in teaching and learning English, especially the teaching of ESP for Accounting.

Theoretically, the findings of this research may give the real situation of speaking materials used for accounting students of Polmed and they will broaden and add what has been found in the area of developing speaking materials of ESP and this may enrich body of knowledge about problem-based learning.

Practically, first, these findings will be of immense sources of reference and information for the students in order to enlarge and enrich their horizon about accounting English and second, they are likely to give a very meaningful input to improve and develop ESP teaching materials for the teachers, and last but not least, the findings of this research can benefit and be the sources of information for the future researchers.

This research is the starting point that attempts to develop and design speaking materials for accounting students of the State Polytechnics of Medan. In addition, this small scale research may also help to solve problems of ESP teaching and learning for accounting students particularly in the State Polytechnics of Medan and in Indonesia in general.