

Designing an English for Accountant Syllabus for Indonesian Tertiary Students

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Abstract

One of the fields of expertise that have rapidly advanced in the process of creating economic and financial decisions and regulations locally, nationally, and globally is accounting. This field necessitates not only high accounting knowledge and skills but also communication skills in English, which still holds a status of the world's lingua franca. Hence, the need for an English for occupational purposes, particularly the English for accountants. This study attempts to investigate the needs of the accounting students as well as professionals and propose a syllabus to meet the needs. To realize the former, job-reporting and interview to two professional accountants were administered, as well as survey to fifty accounting students. To realize the later, the needs analysis results were analyzed and priorities were made. The needs analysis demonstrates that learning speaking skills and listening skills in the context of accounting should be prioritized over the reading and writing skills. More emphasis should also be given to the formal style of communication as well as exposures to actual accounting-related terminologies. All of which has become the basis for proposing a syllabus design that integrates theme, task, and genre under the principles of Content-Based Instruction that centers on the teaching the subject content through language. Therefore, the syllabus should be prepared not only by the English instructor but also the accounting instructor. Such a syllabus is expected to provide a learning experience that mirrors the actual demand and context of a professional accountant, including the actual and contextual English language usage.

Keywords: English for Occupational Purposes; Accounting; Syllabus Design; Needs Analysis

Abstrak

Salah satu bidang keahlian yang telah berkembang pesat dan berperang penting dalam pengambilan keputusan ekonomi dan keuangan dan regulasi di tingkat lokal, nasional, dan global ialah Akuntansi. Bidang ini menyaratkan tidak hanya keterampilan dan pengetahuan yang tinggi di bidang Akuntansi, melainkan juga kemampuan berkomunikasi yang tinggi dalam bahasa Inggris. Itulah sebabnya dibutuhkan program English for Occupational Purposes, khususnya di bidang Akuntansi. Penelitian ini bertujuan menginvestigasi kebutuhan terkait bahasa Inggris untuk para mahasiswa dan profesional di bidang akuntansi. Untuk mengetahui kebutuhan tersebut, telah dilaksanakan job-reporting dan wawancara kepada dua akuntan profesional, dan survei kepada lima puluh mahasiswa jurusan Akuntansi. Hasil analisa kebutuhan bahwa keterampilan berbicara dan mendengarkan teks dalam konteks akuntansi harus diprioritaskan. Prioritas juga harus diberikan pada penggunaan gaya komunikasi formal dan terminologi akuntansi yang aktual. Kesemuanya ini telah menjadi dasar pembuatan silabus yang mengintegrasikan tema, tugas, dan genre, yang mengikuti prinsip-prinsip Content-Based Instruction yang berfokus pada pengajaran konten melalui bahasa. Oleh karena itu, silabus ini harus dibuat oleh instruktur Bahasa Inggris dan Akuntansi. Silabus yang demikian diharapkan akan memberikan pengalaman belajar yang mencerminkan

kebutuhan dan konteks pekerjaan dari seorang akuntan profesional, termasuk penggunaan Bahasa Inggris dalam konteks yang aktual dan kontekstual.

Kata Kunci: English for Occupational Purposes; Akuntansi; Desain Silabus; Analisa Kebutuhan

Introduction

The study aims at investigating the accounting students' needs for learning English and propose a syllabus that can address the needs. Earlier studies have suggested that knowledge and skills in English, particularly due to its role as a lingua franca Garcia, Collins and Yao (2019); Sing (2017) is a very influential factor to win the job recruitment and to achieve success (as accountants) in the work places, but many undergraduates (especially those who do not speak english as their first language) have limited english vocabulary knowledge related to accounting see for example (Abduh and Dunakhir, 2020; Nugroho, 2020). Nevertheless, students (and professionals) still find using english at workplace challenging, for instance, some studies reported accounting students' low english proficiency which consequently has hampered them from putting in high performance at their workplaces see for example (Rautenbach, Mann and Ryneveld, 2018; Rico, Silva and Fielden, 2019; Sujana, 2012).

Although some studies have proposed an underlying concept of an English syllabus for accounting students, or researching students' perception of the needs and challenges of learning English Abduh and Dunakhir (2020); Nartiningrum and Nugroho (2020); Sukarni (2020) there has not been much attention given to the design of a ready-to use-syllabus for accounting students. Hence, this study attempts to fill in the gap by identifying the needs of indonesian students majoring in accounting and designing a contextual syllabus to fulfill the needs. The above objective of the study signifies an english for occupational purposes (henceforth, EOP) program, which focuses on learning content (accounting as a field of knowledge) through english language.

Such program demands a needs analysis Brown (2016); Flowerdew and Peacock (2001) which centers on three aspects, i.e., (1) finding out the participants' perception about their strengths and weaknesses in developing the English language skills (the Present Situation Analysis or PSA), (2) identifying the participants English language needs for their future profession (the Target Situation Analysis or TSA), and (3) pinpointing students' English knowledge and how they have learned it (the Learning Situation Analysis or LSA), all of which is the foundation of the syllabus design. The syllabus design based on a specific needs analysis is expected to be able to facilitate students to use english in a particular context such as that of the accounting profession in the future (Jamaluddin, Hanafi and Sadapotto, 2021).

Methods

As other EOP or ESP studies, this study adopted both qualitative and quantitative approaches to identify the needs analysis and propose the syllabus suitable to the needs. The former took the form of job-recording (see table 1), and interview to professional auditors/accountants both were the main research instruments to identify the TSA and PSA. The latter was a quantitative 4-point likert survey to identify the PSA, TSA, and LSA of the accounting student-participants. Through the job recording, which lasted for a week, the researchers were able to acknowledge the job description and routines of the participants. The researchers designed a form to record the tasks (see table 1) and language use (see table 2) of the accountants throughout their daily routines. Follow-up semi-structured interviews (see appendix 1) were conducted to gain more description

about their job contextually. Thus, there were three types of data sources for this study, i.e., completed job recording forms, interview transcripts and completed questionnaire forms. The completed job recording and interview transcript were analyzed and were then used to formulate the survey questionnaire for the student-participants (see appendix 2). Convenient sampling technique was used to select the participants, who had given their consent prior to the research. They were then divided into two groups. The first group were two professional auditors (Diane and Ursula, pseudonyms) with a bachelor degree in accounting and who have worked for seven years in international companies, respectively. The second group consisted of fifty students majoring in accounting of a private university in Jakarta. Over half of them were in their 3rd year, and the rest 4th year.

They all have passed two general English classes, which provided a total of 70 hours of formal English language learning and have finished a three or six-month internship in accounting departments of companies or other organizations. Most of the students only learned English through the courses offered by the university. Both types of data (from the job recording and interview as well as survey) were processed separately, the job recording and interview were coded qualitatively using thematic analysis and the survey data was processed using descriptive statistics. Afterwards, both sets of data were triangulated in order to recognize the needs of the present participants, which would become the basis to design a proper syllabus for the future targeted participants, which focuses on the English skills and components that professional accountants need and the learning problems faced by the student-participants (see figure 1). Finally, the findings of the two research questions were analyzed in light of the findings of relevant previous studies and the theoretical concept.

Table 1. Day-To-Day Tasks of An Accountant Form

Day	Flow	Time	Activity	Written language	Spoken language
Mon	1	08.00	Task 1...	Indonesian	English
		09.00	Task 2...	...	...
	
	2	11.00	Task 3...	...	...
		13.00	Task 4...	...	...
Tue	1	08.00 - ...	Task 2...	...	...
		13.00 - ...	Task 4...	...	...
	3	...	...	...	...

Source: Adapted from Evans (2013)

Table 2. Day-To-Day Tasks and English Language Use Form

No	Activity	English Skills			
		Reading	Writing	Listening	Speaking
1.	Reviewing reports	Yes	No	No	No
2.	Task 2 ...	...	...	...	...
3.	Task 3...	...	...	...	...
4.	Task 4 ...	...	...	...	...
5.	Task 5 ...	...	...	...	...

Source: Adapted from Evans (2013)

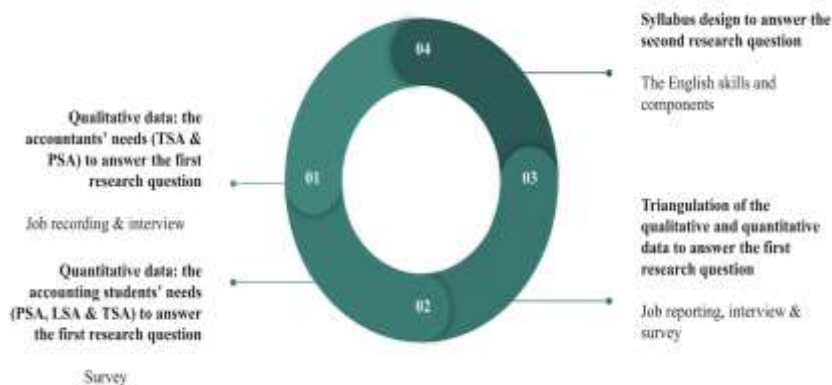


Figure1. Flow of Data Collection for Each Research Question

Result and Discussion

This section presents the needs analysis based on the job recording and interview to the professional accountants and survey to the student-participants. Afterwards, the syllabus design based on the needs analysis is proposed subsequently. The job recording of Diane and Ursula showed that both auditors had similar day-to-day tasks, i.e., reviewing financial reports, and attending both internal and external meetings (see tables 3 and 4). Yet, Diane’s tasks are more varied than Ursula, who had more responsibilities with the working papers. As a result, the skills they needed were not exactly identical. Diane needed not only good communication skills in English and Indonesian but also team work building, effective communication, and quick adaptation skills, whereas Ursula needed more skills of critical thinking, problem solving, and time management skills.

Table 3. Diane’s Task in A Day

Flow	Time	Activity	Written language	Spoken language
1	09.00 - 11.00	Reviewing working paper of subordinate.	English	none
2	11.15 - 12.00	Virtual meeting with internal team	English	Indonesian
3	12.00 - 13.00	Break	none	Indonesian
4	13.00 - 14.00	Virtual meeting with affiliate firm from Singapore	none	English
	14.00 - 14.20	Drafting email to affiliate firm from Singapore	English	none
5	14.20 - 15.00	Preparing working paper for clients	English	none
	15.00 - 15.10	Drafting email to client	Indonesian	none
6	15.10 - 18.15	Preparing timesheet report & overtime summary, reviewing and approving subordinates' overtime summary	English	Indonesian

Table 4. Day-To-Day Tasks of Ursula

Day	Flow	Time	Activity	Written language	Spoken language
Mon	1	09.00 - 11.00	Internal meeting	Indonesian	Indonesian
		11.00 - 12.00	Updating progress to team leader	Indonesian	Indonesian
	2	13.00 - 18.00	Review working papers	English	None
Tue	1	08.00 - 12.00	Review working papers	English	None
	2	13.00 - 18.00	Data reconciliating to client	Indonesian	Indonesian
Wed	1	All day	Review working papers	English	none
Thu	1	09.00 - 12.00	Review working papers	English	none
		13.00 - 15.00			
	2	15.00 - 18.00	External meeting with client	Indonesian	Indonesian
Fri	1	09.00 - 11.00	Internal meeting	Indonesian	Indonesian
		11.00 - 12.00	Review working papers	English	none
	2	13.00 - 17.00			

All tasks were connected one another. Table 3 shows that Diane's tasks demanded her to use both english and indonesian and different language skills. For example, she used english for reviewing the working papers and both internal and external communication such as meetings and correspondence. Similarly, Ursula had to use english for reviewing the papers, but English was not a mandatory when for the internal communication (see Table 4). Consequently, they had different language pattern use in carrying out their tasks (see Tables 5 and 6). While Diane needed to combine all the four skills in most of her tasks, Ursula mainly needed the reading and writing skills. Hence, Diane also needed the subskills as vocabulary, pronunciation, and grammar more than Ursula did.

Table 5. Diane's English Language Use for The Day-To-Day Tasks

No	Activity	English Skills			
		Reading	Writing	Listening	Speaking
1.	Reviewing working papers	Yes	Yes	-	-
2.	Virtual meetings	Yes	Yes	Yes	Yes
3.	Drafting emails	Yes	Yes	-	-
4.	Preparing working papers	Yes	Yes	-	-

5.	Preparing timesheet reports and summaries	Yes	Yes	-	-
6.	Communicating with clients	-	-	Yes	Yes

Table 6. Ursula's English Language Use for The Day-To-Day Tasks

No	Activity	English Skills			
		Reading	Writing	Listening	Speaking
1.	Reviewing working papers	Yes	Yes	-	-
2.	Internal meetings	-	-	-	-
3.	Progress update to team leader	-	-	-	-
4.	Data reconciliation to clients	-	-	-	-
5.	External meeting with clients	-	-	-	-

However, during the interview, Diana revealed that the listening and speaking skills were very crucial, especially because she regularly had to discuss working papers with overseas clients (see excerpt 1) who have different English accents (excerpt 2), indicating the importance of knowledge on the English as a lingua franca (Sing, 2017). Although she admitted that reading and writing skills are also essential, they required less portion of her day-to-day work in comparison to verbal communication (see excerpt 3), including using the formal style at work (see excerpt 4). The situation is dissimilar to Ursula's who did not have to deal with foreign clients although she worked in an international company. Therefore, she mostly needed the English reading and writing skills only (see excerpt 5). Naturally, both accountants had different priority scales in terms of the English skills needed (see table 7).

Excerpt 1

Diane: We discuss important matters (regarding financial reports we are currently working on and) therefore as accountants must understand the meaning, purpose, and demands of the reader of those financial reports (clients).

Excerpt 2

Diane: I'd say listening (skills) is the most challenging, because (during conversations) we have to listen to a lot of people from different countries talking (about certain topics) who have different (English) accents and dialects. It could cause misinterpretations.

Excerpt 3

Diane: Reading and writing skills are also needed for e-mails and preparing and writing financial reports. But (writing) e-mails only takes a small part (of our time) compared to verbal communications. As for preparing and writing financial reports, it is usually done when we must report our progress to the higher-ups.

Excerpt 4

Diane: I did not find it hard to translate or understand the meaning of the (English) language in general, but I did find myself sometimes struggling when I have to overlay the message to other people (or to a written medium), because the style of the (English) language in the workplace is different than that in our daily life.

Excerpt 5

Ursula: Most of my clients are Indonesian, therefore I don't hold conversations, discussions, nor meetings in English with them. We would talk using Indonesian all the time, and then write the notes and reports in English. So, (I would say)

reading and writing skills as the most important ones, because reviewing working papers requires a lot of reading and writing (in formal English).

Table 7. The English Skills and Subskills Priority Scale

Diane		Priority scale	Ursula	
English subskills	English skills		English skills	English subskills
Vocabulary	Listening	1	Writing	Vocabulary
Pronunciation	Speaking	2	Reading	Grammar
Grammar	Writing	3	Listening	Pronunciation
-	Reading	4	Speaking	-

The above findings are similar to those of the previous studies, for example (Evans, 2013; Rautenbach et al., 2018). This implies that low speaking and listening skills can be a problem at work because the verbal information, description and discussion in English are needed to do other tasks such as analyzing working papers, corresponding with clients, and writing the annual reports. In other words, all tasks are interrelated and the success of one task supports that of the others. Equally important is a large vocabulary knowledge in line with the profession as well as the formal communication style. Research has found that vocabulary plays an important role and is an influential factor in an accountant's professional performance (Rautenbach et al., 2018; Richards, 2017).

The survey result of the student-participants (who have completed their internship in accounting departments in various companies) are divided into three. The first is the PSA, the second the TSA, and the third the LSA. The PSA includes the participants' self-assessment of their English proficiency level (see figure 2), the most difficult English skills to acquire (see figure 3), the most difficult grammatical components (see figure 4), and accountant's tasks that demand complex use of English (see figure 5). Figure 2 shows that on the average, half of the students believed to be proficient, and less than half of them viewed themselves as less proficient in all the four skills. Only few of them perceived themselves as having high proficiency.

This may indicate that over half of the participants can learn English better than the rest of the group. Meanwhile, figure 3 demonstrates that speaking skills, particularly presenting charts and graphs are considered to be less difficult than writing skills, especially summarizing and paraphrasing, and writing coherent and cohesive paragraphs. Figure 4 displays that knowledge about voices, tenses, and vocabulary items alone may not be able to assure the ability to use them properly. Finally, figure 5 demonstrates that the productive skills such as creating and delivering presentations, expression opinions, taking notes and writing financial reports are viewed as more challenging than the receptive skills such as understanding both spoken and written messages.

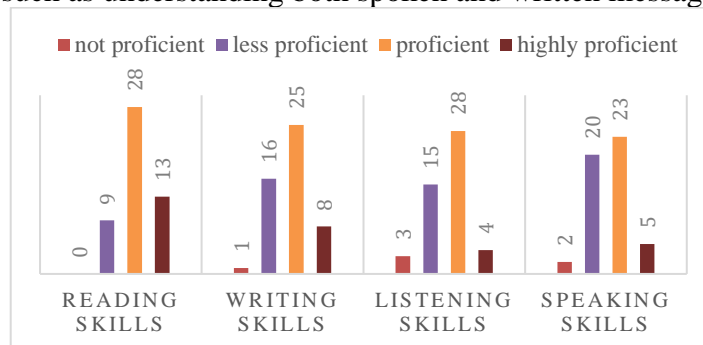


Figure 2. The Student-Participants Self-Assessment Of Their English proficiency

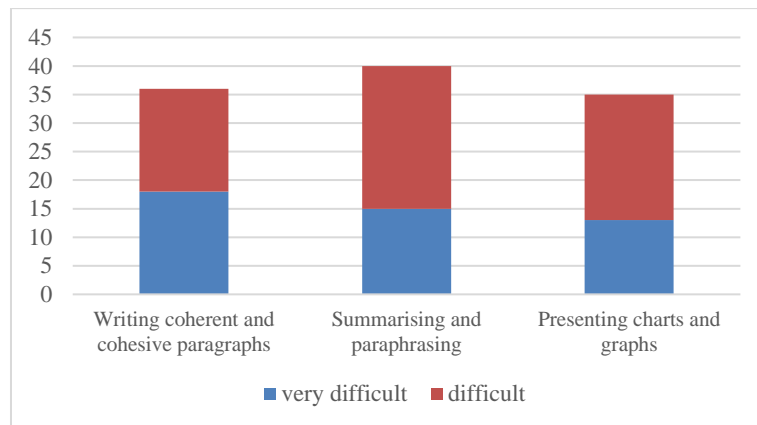


Figure 3. The Most Difficult English Skills to Acquire

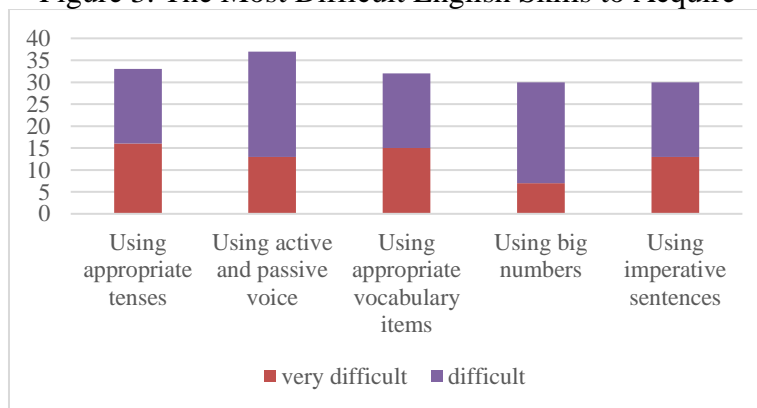


Figure 4. The Most Difficult Grammatical Components

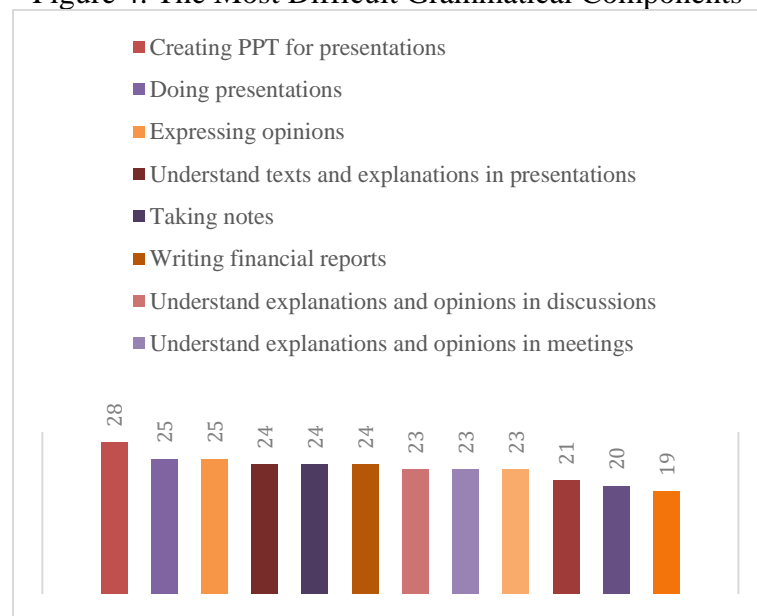


Figure 5. Accountants Tasks That Are Perceived to Require Most Complex Use of English

Figure 6 shows what student-participants think as the most important english skills. It is obvious that the speaking skills Nugroho (2020) are considered to be more essential than the writing skills and this is parallel with Diane’s day-to-day work (compare with table 5, and excerpts 1 and 2). These findings are relevant to the job-shadowing report conducted by Evans (2013) which demonstrated a high dynamicity of both oral and written communication in english that supported each of the task performance. Figure 7 displays what the participants believe as the most crucial grammatical aspects for

accountants, i.e., using accurate prepositions, vocabulary, active and passive voice is seen as more important than using correct modal verbs and tenses as is conveyed by the professional accountants (compare with Table 7, Diane’s part).

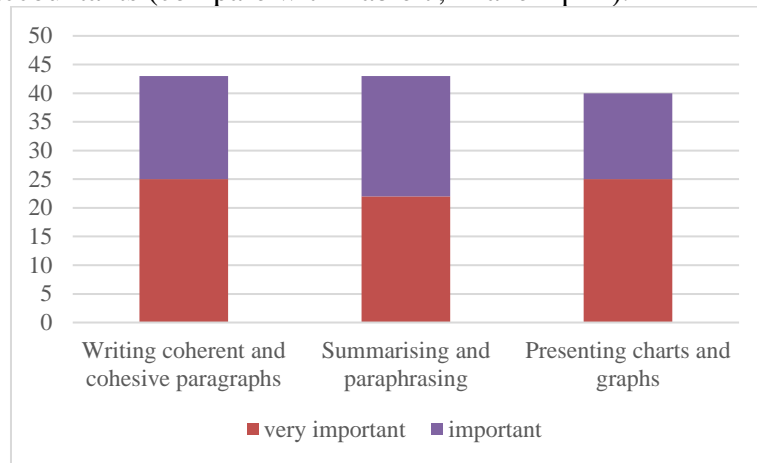


Figure 6. The Most Important English Skills for Accountant

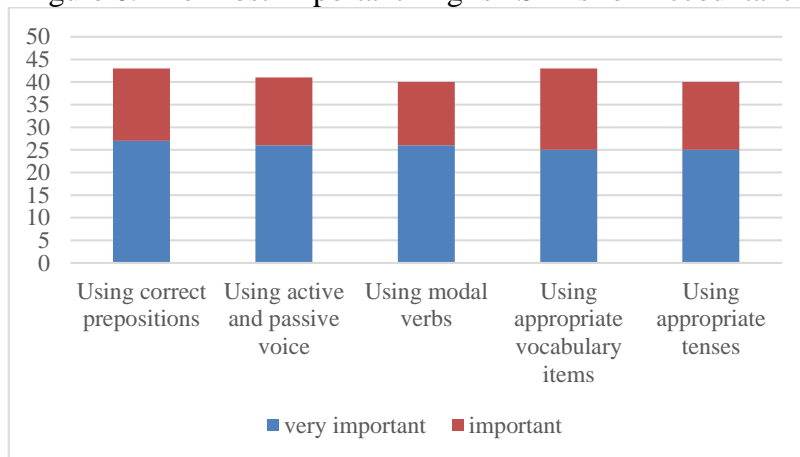


Figure 7. The Most Important Grammatical Aspects for Accountant

The third aspect of the needs analysis is the LSA which includes the students’ most effective language learning strategies (see figure 8). Parallel to the findings presented in figures 3, 5, and 6, the learning strategies that are considered to be the most effective were conversational practices (including listening and analyzing conversations), doing group discussions (including listening to examples of meetings and presentations), and doing intensive grammar practices. These were believed to be the direct language learning strategies (Oxford, 2002).



Figure 8. The Students’ Most Effective Language Learning Strategies

The above needs analysis has resulted in syllabus design that combines theme-based, task-based, and genre-based approaches which follows the adjunct language instruction model of a Content-Based Instruction program (Cenoz, 2015; Duenas, 2004; Genesee and Lindholm-Leary, 2013). The three approaches have been selected because it is deemed important to have the targeted course participants to learn and use the English language in accordance to the actual tasks of a professional accountants Evans (2013); Ramlan (2018); Richards (2017) including the use of authentic teaching and learning materials as proposed by (Sujana, 2012).

The syllabus centers on the following tasks, (1) writing and responding to e-mails, (2) creating and presenting charts and figures, (3) participating in meetings and discussions, and (4) reviewing and writing financial reports (see table 8 as an example). In each task, students will be exposed to the four skills, the necessary language components, and contextual vocabulary needed for their future profession of accountant/auditor, which supports Nugroho's (2020); Abduh and Dunakhir's (2020); Sukarni's (2020) findings that suggested that technical vocabulary was the challenge as well as the learning items that accounting students needed the most, as well as Suprato, Dewi and Paulina's (2018) study that emphasized the need to acquire the communication skills and report writing skills for the accounting students. This study proposes that the syllabus be designed by both the subject-content and english language instructors so that students will have more opportunities to learn the content through language (Basturkmen and Shackelford, 2015; Basturkmen, 2018; Lo, 2014). Language accuracy is encouraged, but it is not going to be the most important aspect in the professional context (Whyte, 2019). The learning period takes 12 weeks with an additional 2 weeks for assessment and another 2 weeks for evaluation of the assessment results. Though this syllabus might not be able to completely reflect the intricacy of the accountant profession, it tries to reduce the include as much as possible the tasks that are carried out by professional accountants in real professional context, as emphasized by (Evans, 2013).

Table 8. Theme 1: E-mail

Task	Writing and responding to e-mails
	Learning objective(s) <ol style="list-style-type: none"> 1. Able to understand and identify the structure and content of formal vs informal e-mails. 2. Able to analyse samples of e-mails. 3. Able to write and respond to formal e-mails.
Week 1-3	Grammar focus <p>Formal vs informal style. [ex: Contractions; Phrasal verbs; Colloquialism; Pronouns]. Greetings (written). [ex: dear, good day, etc.] Modal verbs. [ex: Should you have any concerns, please do not hesitate to let us know.] Imperatives. [ex: Please check the updated draft of memorandum.]</p>
	Vocabulary focus <p>Formal vs informal style. [ex: If you have no more comments vs If you have no further comments.] Technical vocabulary based on the topic.</p>

	[ex: memorandum, subsidiary assessment, etc.]
Listening and Speaking skills	Discussing the structure and content of e-mails. Discussing the samples of e-mails in terms of structure, content, and language.
Reading skills	Reading samples of e-mails.
Writing skills	Taking notes. Grammar practice. Writing and responding to e-mails based on the topic.

Conclusion

The present research has found that the participants need to acquire and practice the productive skills (based on the input they receive from written or spoken texts) that centers upon the accounting field. In that relation, they need to be exposed to specific vocabulary items related to accounting, as well as relevant registers, formal style, and doing business presentations, expressing opinions in meetings and discussions. To cater the needs, a syllabus that integrates theme, task-based and genre-based approaches have been selected. The study involved only a group of accounting students in one private university of a metropolitan city and two auditors working in international companies. For more comprehensive findings, future research can focus on higher number of student-participants from universities in big and small cities, and accountants having more contact with overseas colleagues or clients.

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