

**STUDENT'S ENGLISH LEARNING NEEDS FOR ACCOUNTING
PROGRAM IN SMK MUHAMMADIYAH 1 BERBEK - NGANJUK**

THESIS

In Partial Fulfillment of the Requirement for Master's
Degree in English Language Education



By

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2025**

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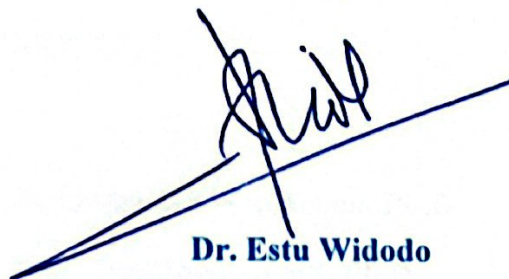


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LETTER OF STATEMENT

I, the undersigned:

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Hereby, declare that :

1. The thesis entitled: **STUDENT'S ENGLISH LEARNING NEEDS FOR ACCOUNTING PROGRAM IN SMK MUHAMMADIYAH 1 BERBEK – NGANJUK** is my original work and contains no one's scientific paper that may be proposed to achieve an academic degree at any universities. Beside, there is no other's idea or citation except those which have been quoted and mentioned at the bibliography.
2. If this thesis is proven as a form of **PLAGIALISM** in this thesis, I am willing to accept the consequences including accepting the **CANCELLATION OF THE GRANTING OF MASTER DEGREE** and undergoing any Procedures required by the prevailing law.
3. This thesis can be used for literature review which can be accessed by others freely **NON-EXCLUSIVE ROYALTY**.

Thus, this statement is made truthfully to be used as appropriate.

Malang, 23rd January 2025
The Writer,



DANANG SISWANTO

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Alhamdulillahirabbil ‘alamin, let me begin by expressing my sincere appreciation to Allah SWT, the Most Gracious and Merciful, and by paying respect and offering prayers to Prophet Muhammad SAW, who is the model of submitting to Allah’s will in every situation.

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The researcher

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**STUDENT'S ENGLISH LEARNING NEEDS FOR ACCOUNTING PROGRAM
IN SMK MUHAMMADIYAH 1 BERBEK - NGANJUK**

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ABSTRACT

In Indonesia, vocational high schools (SMK) aim to educate students with specific skills for the workforce. Utilizing vocational schools to solve unemployment issues helps the nation's economy grow. One of the primary problems is that students lack competency in English, and most lessons still cover General English. As a result, graduates are unprepared to meet the necessities of the workplace. Highlighted the necessity of English for Specific Purposes (ESP) specific to the accounting field. The research aims to identify the English learning needs of students in the accounting program. This research uses a qualitative ethnographic approach that employs semi-structured interviews, questionnaires, and document studies. The data is analyzed through interpretive analysis to identify emergent themes, categorize information, and draw conclusions. Accounting students need to improve their speaking skills and vocabulary. Due to a lack of practice opportunities and a lack of understanding of vocabulary, their speaking ability is lacking. The students want to increase their vocabulary related to accounting and develop their speaking skills to deliver presentations and communicate. The need for general English has been fulfilled, but the school has not been fulfilled developed English for accounting programs.

Keywords: Need Analysis, English, Vocational School, Accounting.

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ABSTRAK

Di Indonesia, sekolah menengah kejuruan (SMK) bertujuan untuk mendidik siswa dengan keterampilan khusus untuk dunia kerja. Memanfaatkan sekolah kejuruan untuk mengatasi masalah pengangguran dapat membantu pertumbuhan ekonomi bangsa. Salah satu masalah utama adalah kurangnya kompetensi siswa dalam bahasa Inggris, dan sebagian besar pelajaran masih mencakup bahasa Inggris umum. Akibatnya, lulusan tidak siap untuk memenuhi kebutuhan dunia kerja. Penelitian ini menyoroti perlunya Bahasa Inggris untuk Tujuan Khusus (ESP) khusus untuk bidang akuntansi. Penelitian ini bertujuan untuk mengidentifikasi kebutuhan pembelajaran bahasa Inggris siswa di konsentrasi keahlian akuntansi. Penelitian ini menggunakan pendekatan etnografi kualitatif yang menggunakan wawancara semi-terstruktur, kuesioner, dan studi dokumen. Data dianalisis melalui analisis interpretatif untuk mengidentifikasi tema-tema yang muncul, mengkategorikan informasi, dan menarik kesimpulan. Siswa pada konsentrasi keahlian akuntansi perlu meningkatkan kemampuan berbicara dan kosakata mereka. Karena kurangnya pemahaman kosakata, kemampuan berbicara mereka kurang. Para siswa ingin meningkatkan kosakata mereka yang berkaitan dengan akuntansi dan mengembangkan kemampuan berbicara mereka untuk menyampaikan presentasi dan berkomunikasi. Kebutuhan akan bahasa Inggris umum telah terpenuhi, tetapi sekolah belum mengembangkan program bahasa Inggris yang berfokus pada bidang akuntansi.

Kata Kunci: Analisa Kebutuhan, Bahasa Inggris, Sekolah Menengah Kejuruan (SMK), Akuntansi.

CHAPTER I

INTRODUCTION

1.1 Background of the study

Vocational High School (SMK) The secondary school program aims to provide the nation's generation with the skills and knowledge necessary to work in their chosen fields (Mukhlason et al., 2020). SMK emphasizes the training of students' competencies to perform a specific kind of job. It is designed to cultivate a competent, productive, and competitive workforce. The education offered at the SMK is expected to facilitate the development of skilled and competent workers. There are more vocational high schools than senior high schools in Indonesia. In accordance with information from <https://dapo.kemdikbud.go.id/sp>, There are 14.466 Vocational High schools. This figure is higher than the number of senior high schools because, starting in 2005, the Ministry of Education and Culture released a strategy aimed at strengthening vocational education. Specifically, the policy planted a target ratio of 70:30, meaning that, at the end of 2015, there were 70% more vocational schools than senior high schools. The reason given for this program is to cut down on poverty while focusing on employment issues relating to specialized skills.

Because vocational high schools are a part of the economic sector that drives the expansion of the national economy, it is important to enhance both their quantity and quality. The standard of Indonesian workers is directly reflected in the quality of vocational schools; thus, further improvement in this field is required to optimize the capacity of human resources. As institutions, vocational high schools are a significant social and economic power in wider society. It is expected that vocational schools will be able to have a double effect, directly encouraging economic growth while improving citizens' educational achievement. So, there is a lot of expectation that graduates of vocational schools will be able to get into the industry right away and

contribute significantly. The statement above additionally describes that the industry sector is excited for graduates of vocational high schools to get involved in every aspect of the industrial sector. For this reason, graduates of vocational high schools will continue to be required as workers in order to contribute to the growth of industrial development.

Because of global free trade, there are challenges in job fields. Indonesia must be ready to produce highly skilled graduates in that environment. Vocational high schools are one of the sectors that are highlighted in this situation because their graduates are expected to be prepared for the job market after graduation. But in this free trade era, graduates of vocational high schools face challenges in competing with workers from abroad when they enter the job market today. Their lack of ability to communicate fluently in English is one of the obstacles they face while trying to compete in the job market.

English is currently being used more and more. The standards put on English proficiency in the workplace are growing and changing according to the position being filled. The role of English in the workplace varies depending on the available sector of the job. For example, the criteria for English competency in accounting is an understanding of accounting terminology; a lot of accounting software nowadays demonstrates this in English, and staff members might be required to use English when providing services to foreign customers or clients. As a result, it is evident that, in a vocational high school, students must study English following their area of competency.

The fact says that students at vocational high schools still learn English in a general way and do not receive specific lessons directed to their needs in order to help their future studies and job placement. Despite learning English at the senior high school and vocational high school levels, they still mostly implement the same course by implementing the same English textbooks from the government entitled "**Bahasa Inggris Work in Progress.**" Unfortunately, the content of this book is general English (GE), even though English for vocational high school is English for specific purposes (ESP), which is related to the skills acquired by students.

The study of English learning needs has been the subject of numerous studies. For example, in a study by (Kamaruddin et al., 2021) entitled “Needs analysis-based ESP course design for accounting students of vocational high school,” The study was to find out the needs of accounting students in learning English at one of the vocational high schools in Donggala and the suitable English course design for vocational high school students. The finding shows that the needs of accounting students who participated in the research in learning English were in accordance with the teaching concepts of English for Specific Purposes. The language skill they needed the most was speaking. The students lacked vocabulary, pronunciation, and self-confidence to speak in English. In line with the students’ lack, the students would like their speaking skills to be developed.

The second study by (Alhaq & Wirza, 2022), entitled “An Investigation of Needs Analysis and the English Textbook Used for Accounting Major Students,” This study aims to investigate whether the English textbook that 11th-grade accounting majors use is compatible with their needs. This study reveals that accounting students need speaking skills and vocabulary skills the most for their future careers. It was discovered that the 11th grade accounting majors' English textbook was deemed to be too general and thus was unable to meet the needs of the students. In other words, the textbook is not major-specific to cater to their work contexts.

The third study by (Asrifan et al., 2020), entitled “The Needs Analysis of English for Accounting in SMK Negeri 2 Sidrap,” The study analyzes the accounting student's need to learn English at SMK N 2 Sidrap due to the accounting students learning English using an English textbook that has the same content as other majors. This study reveals that the eleventh-grade accounting students in XI AKL 1 need more specific English material and English skills in the accounting field. In addition, based on classroom observation, in the teaching process, the teacher is required to find appropriate ways that can make the students more interesting and active. Therefore, to

maximize their competence in accounting activities, the accounting students hope that the school can design an ESP program.

As mentioned before, a student's learning needs or need analysis is crucial for conducting research. Teachers cannot produce the appropriate material if they do not know what the needs of students are. Many studies on student's learning needs in accounting is conducted at colleges or universities, but there is little or almost no research on students' learning needs in accounting conducted at vocational high schools. In addition to this, many previous studies have used descriptive qualitative research methodologies. Additionally, researchers have taken an alternative approach to the research methods, which is applying ethnography to analyze student English learning needs in the accounting programs of vocational high schools in SMK Muhammadiyah 1 Berbek – Nganjuk.

1.2 The Research Questions

1. What are the needs of students' English learning related to the accounting program?
2. Which needs have been fulfilled, and which needs have not been fulfilled?

1.3 The Objectives of the research

1. To find out the needs of students' English learning related to the accounting program.
2. To find out which needs have been fulfilled and which needs have not been fulfilled.

1.4 The Significance of the Study

Theoretical aspects. Following the background of this study, the researcher expects that this study can contribute to gaining an understanding of Student's English learning needs in accounting programs.

Practical aspects.

This study will significantly impact contextualized and relevant learning materials with the use of this research. Besides, this research will help teachers comprehend accounting terms in English so they can effectively communicate them to students. For the other schools, this research might help them

comprehend the English proficiency needed by their students concerning accounting. Other schools may create more efficient syllabuses, increase the expected level of education, and help students acquire the skills required in the increasingly global accounting industry.

1.5 The Scope and Limitations

This study focuses only on Student's English learning needs in the accounting program. However, it is only conducted in SMK Muhammadiyah 1, Berbek. So, the result of this study cannot be generalized to a broad context.

1.6 The Definition of the key term

1. **Vocational high school (SMK)** is a secondary school that focuses on providing students with the skills necessary to become skilled workers in a specific industry (Khoiroh et al., 2018)
2. **Accounting Program** is a set of lessons that studies the processes of documenting, classifying, and summarizing financial transactions, ending in the creation of financial reports (Supriyanto, 2019)
3. **Needs Analysis** is an essential asset to identify learners' needs and determine the areas they are lacking (Dewi et al., 2023)

CHAPTER II

REVIEW OF RELATED LITERATURE

This chapter presents the theoretical framework that underpins this study, providing a foundation for understanding key concepts, principles, and previous research relevant to the investigation. This framework clarifies the theoretical perspectives of teaching English in a vocational high school, teaching English in an accounting program, and English for Specific Purposes and Needs Analysis.

2.1. Teaching English in Vocational High School

SMK stands for Sekolah Menengah Kejuruan, the Indonesian term for "vocational high school." Vocational High School is a part of Indonesia's secondary education system, designed to provide students with practical skills and specialized training in various vocational fields. It emphasizes hands-on learning and job-specific skills, aiming to prepare students for direct entry into the workforce (Undang Undang Republik Indonesia nomor 20 tahun 2003). Furthermore, vocational high schools are supposed to prepare students who can choose a career, enter the workplace, and have the necessary skills and competence. Vocational High School offers a range of specialized programs based on industry needs, such as engineering, hospitality, IT, agriculture, automotive, and healthcare. Each student typically chooses a specific field of study upon entering Vocational High School.

Currently, the practice of implementing English learning in Vocational High Schools (SMK) still largely adopts the General English approach. (Fadlia et al., 2020) describe general English teaching in vocational schools as often not having clear or specific objectives related to students' areas of expertise. This is in contrast to English for Specific Purposes (ESP) teaching, which is designed to meet more focused English language needs according to certain expertise. Even though the need for SMK students to learn more specific English for their professional skills is very clear, this creates a gap between what is taught in schools and the real needs in the workplace. English learning

that only focuses on General English is not enough to equip SMK students with relevant language skills to face the professional situations they will face in the workplace. Students in SMK often have to communicate using English in more technical and specific contexts according to their field of expertise. Therefore, the material taught in SMK should be more focused on mastering language skills that are appropriate to the world of work, which integrates the technical and professional aspects of the student's fields of expertise. With a more relevant approach, such as English for Specific Purposes (ESP), English teaching can be more tailored to the real needs of students, preparing them to communicate confidently and effectively in the context of their future work.

English teaching in Vocational High Schools (SMK) has different challenges and needs compared to senior high schools (SMA). In SMK, English teaching is not only aimed at equipping students with daily communication skills but also to support specific skills that are relevant to their expertise competencies so that the language skills they learn can be useful and support their readiness to enter the workforce. Therefore, the right learning in SMK is to use English for specific purposes (ESP); ESP is a language teaching approach where all decisions regarding content and methods are based on the learner's reasons for learning (Hutchinson and Waters, 1987). The English teaching approach should be tailored to the specific goals of students in learning the language, which must be in accordance with their expertise and competencies at school. All decisions regarding content and learning methods are made based on the specific reasons or needs of students to learn English. This means that the materials and methods used in ESP teaching are highly relevant and focused on the context of a particular field to prepare students to be able to communicate effectively in a professional context that is relevant to their expertise.

2.2. Teaching English in the Accounting Program

The Accounting program is one of the programs in Vocational High School that focuses on developing skills in accounting and finance. (Aryanto et al., 2023) describes the accounting program as the art of recording,

classifying, and summarizing transactions and events of a financial nature in a significant manner and monetary terms and interpreting the results of this process. So, in the accounting major at vocational high school, the curriculum is designed to provide students with practical skills and foundational knowledge in accounting, finance, and business management. Students learn about financial accounting, bookkeeping, budgeting, tax preparation, and financial reports through theoretical instruction and practice. Building on this foundation, the program equips students with essential bookkeeping, economic analysis, and tax preparation competencies, ensuring they are ready for entry-level roles in various sectors.

Teaching English to accounting majors in Vocational High Schools (SMK) requires a more focused and contextual approach than learning General English (GE). Accounting programs not only need basic English language skills such as reading, writing, speaking, and listening but also need to master technical vocabulary that is directly related to their profession. So, learning English for accounting in SMK must include accounting terms, financial reporting procedures, and business communications, which are often used in the accounting world. Thus, students not only learn English in general but also how to use English in very specific contexts. In this way, teaching English in accounting majors must be designed to meet the needs of professional communication in the world of work.

2.3 The Concept of English for Specific Purposes (ESP)

English for Specific Purposes (ESP) is a specialized area of English language education focused on developing language skills fitted to the needs of learners in specific fields, professions, or academic disciplines. It also distinguishes itself from more general language study through a focus on particular, purposeful uses of language, or what Cummins (1982) refers to as 'context-reduced' language. This has the meaning that ESP has more specific uses than general English.

Unlike general language instruction, which addresses broad communicative competencies, ESP hones in on the precise vocabulary,

language structures, and communication strategies required in specific contexts, such as business, law, healthcare, or engineering. ESP also depends on how specific the goal is achieved in learning. By customizing language instruction to meet the exact requirements of these fields, ESP enables learners to acquire the relevant skills for their professional or academic needs, thus making language learning more efficient and applicable. In other words, it can be said that ESP tailors the learners' needs. This approach not only refines language abilities but also familiarizes learners with specific discourse, making it easier for them to navigate the professional landscapes in which they operate.

ESP has three key features that distinguish it from General English or Foreign Language (EFL). The features are:

- 1) ESP is goal-oriented learning. In this context, students learn English not because they want to know a language as the language and culture it contains but because they learn ESP because it has certain goals in the academic and professional fields.
- 2) The ESP substance is designed and developed based on the concept of needs analysis. This concept aims to specialize, connect, and unify what students need in both academic and professional fields.
- 3) ESP is more specifically aimed at adult learners than children or adolescents. This is logical because ESP is generally taught for students at intermediate and higher academic levels, for professionals, or workers in the workplace.

2.4. Need Analysis

In language learning, a needs analysis helps educators or program developers understand the specific language needs, goals, and current abilities of learners. This process is critical for designing effective language courses, selecting relevant materials, and choosing teaching methods that best support learners' objectives, whether for academic, professional, or personal growth.

Hyland (2006: 73) defined needs analysis as the techniques for collecting and assessing information relevant to course design: it is the means of establishing the how and what of a course. It is a continuous process since we

modify our teaching as we learn more about our students, and in this way, it actually shades into evaluation – the means of establishing the effectiveness of a course. Needs is actually an umbrella term that embraces many aspects, incorporating learners' goals and backgrounds, their language proficiencies, their reasons for taking the course, their teaching and learning preferences, and the situations in which they will need to communicate. Needs can involve what learners know, do not know, or want to know, and can be collected and analysed in a variety of ways.

Need analysis is a tool that cannot be disconnected from the creation of materials and curricula for language learning, in particular ESP (Octaberlina, Muthmainnah 2021). It can be said that need analysis is part of ESP as its goal is learning-oriented. This means that students learn English not because they want to know a language but because of the language and culture it contains. However, they learn ESP because it has certain goals in the academic and professional fields.

Robinson (1991:9) concludes that needs are lacking, that is, what students do not know or cannot do in English. In addition, Hutchinson and Waters English (1989:54) clearly divide needs into two kinds: target needs (i.e., what the learner needs to do in the target situation) and learning needs (i.e., what the learner needs).

2.4.1 Target needs

Target need refers to what a learner needs to do in a specific target situation to communicate effectively or achieve their goals. It is a central concept in needs analysis, focusing on the language skills, knowledge, and competencies required in real-world contexts where the language will be used. Hutchinson and Waters (1987) describe target Needs as an umbrella term, which, in practice, hides a number of important distinctions: necessity, lacks, and wants. The demands of the target situation determine the "necessity" type of need, that is, what the learner has to know in order to function effectively in the target situation. They also proposed the use of three detailed subcategories of

needs when conducting needs analysis in language classrooms, namely Necessities, wants, and lacks.

a. Necessities

Necessity is the language skills and knowledge learners are required to have to function effectively in a target situation (Hutchinson and Waters, 1987). It means necessities refer to the language skills and knowledge that learners are objectively required to possess in order to function effectively in a target situation. These necessities are determined by the specific demands of the context where the language will be used, such as in professional, academic, or social settings.

b. wants

Learners' self-perception of what needs to be known. Although individual wants may differ and may depend on the perceived needs of course designers, learners' wants influence learning efficacy, thus deserving our attention (Hutchinson and Waters, 1987). On the other hand, wants refers to the learners' self-perception of what they believe they need to know or learn in order to achieve their personal goals or preferences. These desires are subjective and based on the learner's motivations, interests, and ideas about language use. While they may align with or differ from the actual objective necessities, learners' wants play a critical role in shaping their engagement and motivation in the learning process.

c. Lacks

The gap between language learners' target proficiency and their existing proficiency. The lacks are skills that learners perceive as insufficient (Hutchinson and Waters, 1987). So, Lack refers to the gap between a learner's current language proficiency and the level of proficiency they need to function effectively in a target situation. It highlights the areas where learners feel their skills are insufficient or lacking, and it points to the discrepancy between

what they can do with the language now and what they need to be able to do in the future.

2.4.2 Learning Needs

Learning needs refer to the knowledge and abilities learners will need in the target situation. If the starting point in ESP is called “lacks” and the destination is necessities and wants, the way to go from the starting point to the destination is called learning needs (Hutchinson & Waters, 1993). Besides that, learning needs are how learners learn the language. Learning needs are about the learners' motivation to learn the language, the way they like to be told, the available resources, the time and place the course will occur, and, therefore, the learners' personal information (Hutchinson & Waters, 1987)

It can be concluded that learning needs are the gap between the knowledge, skills, or abilities that a person currently has and what they need to carry out their role effectively or achieve certain goals. These needs reflect aspects that individuals must learn or master to meet the demands of a particular situation, whether in a professional, academic, or personal context. In the context of learning, learning needs are the basis for designing programs or strategies that aim to bridge the gap, ensuring that learners can develop from their initial conditions to the expected competencies. This includes identifying relevant materials, appropriate teaching methods, and the support needed to achieve learning goals effectively.

2.5 Related Studies

The idea for writing this research is based on some journals and research which applied some information about the topic as described in the following:

First, research from Kamaruddin, Fitria, and Patmasari (2021) entitled “Needs analysis-based ESP course design for accounting students of vocational high school” study was to find out the needs of accounting students in learning English at one of the vocational high schools in Donggala and the suitable English course design for vocational high school students. The finding

describes that the needs of accounting students who participated in the research in learning English were under the teaching concepts of English for Specific Purposes. The language skill they needed the most was speaking. The students lacked vocabulary, pronunciation, and self-confidence to communicate in English. They would like their speaking skills to be developed in line with the students' lack.

The second study by Fatihaturrahmah & Wirza (2021), entitled “An Investigation of Needs Analysis and the English Textbook Used for Accounting Major Students,” This study aims to investigate whether the English textbook that 11th-grade accounting majors use is compatible with their needs. This study reveals that accounting students need speaking and vocabulary skills the most for their future careers. It was discovered that the 11th-grade accounting majors' English textbook was deemed too general and thus was unable to meet the needs of the students. In other words, the textbook is not major-specific to cater to their work contexts.

The third study by Asrifan (2023), entitled “The Needs Analysis of English for Accounting in SMK Negeri 2 Sidrap,” analyzes the accounting student's need to learn English at SMK N 2 Sidrap due to the accounting students learning English using an English textbook that has the same content as other majors. This study reveals that the eleventh-grade accounting students in XI AKL 1 need more specific English material and English skills in the accounting field. In addition, based on classroom observation, the teacher must find appropriate ways to make the students more engaging and active in the teaching process. Therefore, the accounting students hope the school can design an ESP program to maximize their competence in accounting activities.

CHAPTER III

RESEARCH METHODOLOGY

3.1. Research Design

Research design is defined as the blueprint for conducting research with in-depth control over factors that may affect the validity of the findings (Burn & Grove, 2003). Polit, Beck, and Hungler (2001) define a research design as the researcher's overall plan to answer the research question or test the research hypothesis. In this study, the researcher will use qualitative research. Qualitative research is a form of investigation that explores phenomena in their natural setting and uses multi-methods to interpret, understand, explain, and bring meaning to them. Qualitative research is needed to explore the phenomenon from several perspectives (Creswell, 2007).

The researcher uses an ethnographic approach. Ethnography is “a portrait of a people” that describes a particular culture, such as customs, beliefs, and behaviour, based on information collected through fieldwork (Harris & Johnson, 2000). Fraenkel, Wallen, and Hyun (2012) also state that this research focuses on documenting or portraying people's daily experiences through observation and interviews. Creswell (2012) defines ethnography as a proper qualitative research design for describing, analysing, and interpreting the patterns of a culture shared in a group.

3.2. Research Participants

This research was conducted at SMK Muhammadiyah 1 Berbek among accounting program students. The participants were 13 students (all grades) in the accounting program in the 2024/2025 academic years. The accounting program consisted of one class in every grade, with four students in tenth grade, four in eleventh grade, and six in twelfth grade. All of the students are female. The researcher will use non-probability sampling with a quota sampling technique. Sugiyono (2010) describes quota sampling as a technique for determining a sample from a population with specific

characteristics to the desired amount. Quota sampling was used for several reasons; the researcher saw that the number of students majoring in accounting from all levels was relatively small, namely 14 students. Apart from that, the researchers provided a more significant portion at the twelfth level than at the tenth and eleventh grades because they had carried out on-the-job training in several places in the business/industry. Hence, they had a clear view regarding using English in the job field. The distribution of quotas in this research is as follows:

No.	Grade	Participant	Doing on-the-job training
1.	Tenth	4 students	Not yet
2.	Eleventh	3 students	Not yet
3.	Twelfth	6 students	Done

3.3. Research Instrument

The research instruments used to obtain the data are interviews, questionnaires, and document studies.

a. Interview.

An interview is a method that elicits information and data by directly asking questions of the informant (Hughes & Tight, 2010). According to Schostack (2006), the interview is a way to collect data by using a series of questions and answers orally by the interviewee. The primary purpose of the interview is to gain specific information about the research topic from the research participant.

In this study, the researcher applies semi-structured interviews. A semi-structured interview was used to make the participants free to answer the question based on their own experiences. After the participants answered the questions, the researcher gave follow-up inquiries to explore deeper information. The semi-structured interview aims to get detailed information about students' English learning needs related to the accounting program. The participants are 14 students. Each participant was interviewed for around 60 minutes, and the researcher recorded by using a

mobile phone during the interview to ensure there would not be missing information. The interview will be held until the researcher gets sufficient data (data saturation). The interview questions are as follows:

DAFTAR PERTANYAAN WAWANCARA
Student's English Learning Needs for Accounting Program
di SMK Muhammadiyah 1 Berbek

This interview on need analysis is adapted from Hutchinson and Waters (1987, pp.54-64) (Warti, 2020) and modified by the researcher.

A. TARGET NEED

1. Necessities
 - a. Kenapa Bahasa Inggris diperlukan dipekerjaan mu kedepan?
 - b. Bagaimana kamu menggunakan Bahasa Inggris di dunia kerja mu kedepan?
2. Lack
 - a. Bagaimana menurutmu, kemampuan Bahasa Inggris kamu saat ini?
 - b. Menurutmu, keterampilan apa yang perlu kamu perbaiki agar kemampuan Bahasa Inggrismu lebih baik?
3. Wants
 - a. Apa yang kamu inginkan, dari belajar Bahasa Inggris?
 - b. Keterampilan bahasa inggris apa yang ingin kamu tingkatkan?

B. LEARNING NEEDS

- a. Apakah materi yang diajarkan pada Bahasa Inggris saat ini sudah sesuai dengan kebutuhan?
- b. Apakah perlu materi Bahasa Inggris khusus, materi bahasa inggris yang spesifik pada dunia akuntansi?

b. Questionnaire.

The questionnaire is a well-established tool in research for gaining information on participants' social characteristics, present and past behaviour or attitudes, and their beliefs and reasons for action for the topic

under investigation (Bulmer,2004). This study used a closed questionnaire in which the written questions were provided with answer choices, so respondents only needed to choose one of the answers provided. The questionnaire will be given to the accounting program students for all grades, totalling 14 students. The questionnaire aims to gather data about the needs that have been fulfilled and those that have not been fulfilled in learning English related to the accounting program. The questionnaire will be developed when the researchers have obtained and analysed the interview results. The questionnaire is given once to the students after the learning process.

c. Document studies.

Document study is a research method that involves collecting, organising, and analysing written documents or records relevant to a particular research topic (Bowen,2009). This document study complements interview and questionnaire techniques in collecting research data. The primary purpose of the documentation study is to provide an overview of school policies, curriculum documents, and teaching materials for students majoring in accounting in English subjects. Through document study, researchers can understand how the current curriculum meets the needs of students' English learning related to the accounting program. An overview of the research instruments is as follows:

DOCUMENT STUDIES			
<i>Student's English Learning Needs for Accounting Program</i>			
in SMK Muhammadiyah 1 Berbek			
No.	Document	Indicators of Analysis	Findings
1.		English Teacher Competency	

	Teaching Assignment Distribution	Duration of learning English	
2.	Learning Outcomes (CP)	Need analysis in document	
3.	Learning Objective Flow (ATP)	Need analysis in document	
4.	Teaching Material	Need analysis in document	

3.4. Data Collection Procedures

This research applies an iterative process. Creswell and Poth (2018) explain the iterative process in qualitative research as a series of "cyclical reflections." They claim that researchers must periodically examine their data and analysis to guarantee a comprehensive understanding of their research's conditions. This method requires repeated data collection or review until the researcher reaches a saturation point, at which no more insights are found. The data collection will be used to collect data related to the needs of students' English learning related to the accounting program. Besides, data collection determines which needs have been fulfilled and which have not. To collect the data, the researcher will take some procedures as follows:

1. Conducting interviews: The interview will be face-to-face with several representative students from the accounting department. This interview was conducted to obtain information about students' English learning needs related to the accounting program. The data analysis results will follow this interview.
2. Circulating questionnaire: The questionnaire will be distributed to the students. The purpose is to learn about the needs that have been fulfilled and those that have not been fulfilled in learning English related to the accounting program. The questions on the questionnaire will be constructed based on the data analysis of the interview. After that, the researcher will analyse the results of the questionnaire.

3. Analysing documents: Documents will be studied to analyse the school policies, curriculum documents, and teaching materials in line with students' English learning needs in the accounting program.

3.5. Data Analysis

To analyse the data, the researcher will use the interpretive analysis approach. According to Bogdan & Biklen (2007), this analysis included working with the data, such as organizing the data, breaking the data into manageable units, coding the data, synthesizing the data, and drawing the data pattern. In this study, some steps of data analysis will be described as follows:

1. The researcher transcribes the data from the interview. From the data transcription, the researcher reduces it, colour-codes it, and categorises it to identify emergent themes.
2. The result of the emergent themes of the interview will be used to develop the questions of the questionnaire.
3. The researcher analyses the data from the questionnaire by using percentages.
4. The researcher makes a report from the document study.
5. The researcher concludes the data analysis.

These steps of data analysis will be depicted in the figure below:

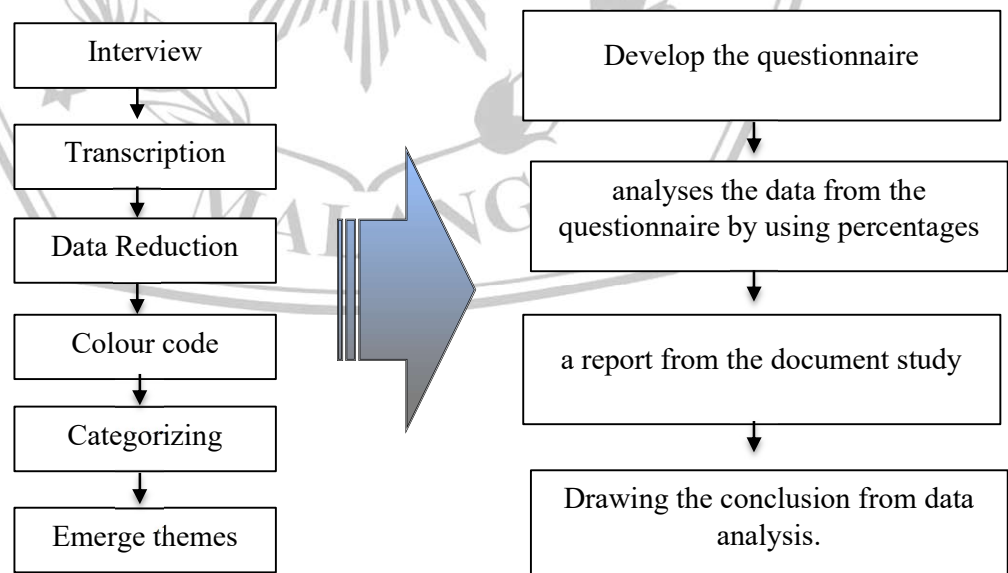


Figure 1. The flow of data analysis

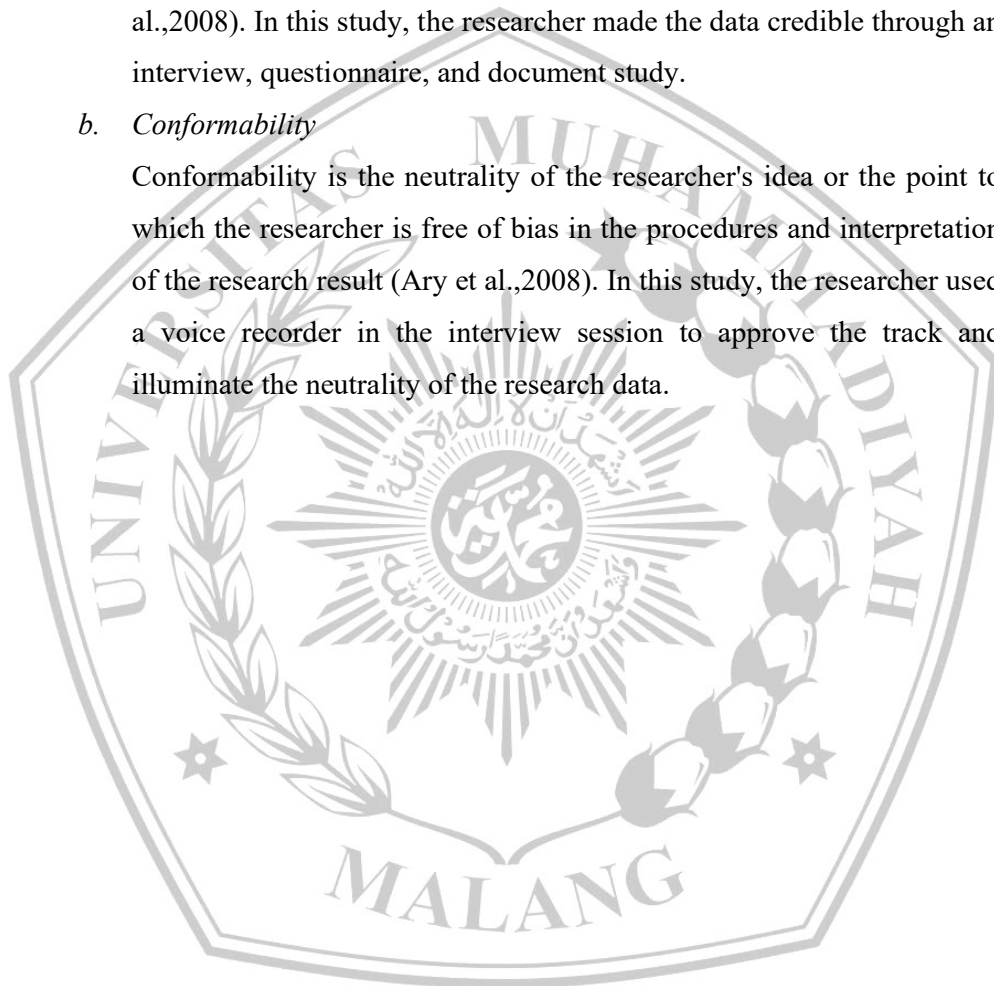
3.6. Trustworthiness

a. *Credibility*

Credibility is the principal criterion for judging the trustworthiness of qualitative data. It concerns the truthfulness of the inquiry, which involves how well the researcher confidently recognizes the research finding based on the research design, participants, and context (Ary et al.,2008). In this study, the researcher made the data credible through an interview, questionnaire, and document study.

b. *Conformability*

Conformability is the neutrality of the researcher's idea or the point to which the researcher is free of bias in the procedures and interpretation of the research result (Ary et al.,2008). In this study, the researcher used a voice recorder in the interview session to approve the track and illuminate the neutrality of the research data.



CHAPTER 4

FINDINGS AND DISCUSSIONS

This chapter presents the research findings obtained through various data collection methods, including interviews, questionnaires, and document studies. The primary goal of the research is to learn about Students' English Learning Needs for Accounting Programs. The study focused on a respondent group of 13 students in accounting programs, and the results were analysed and presented as percentages.

4.1. Need analysis

Needs analysis is important for gathering and interpreting information related to a course's design. It offers a systematic approach for identifying and analysing the particular necessities of learners, making sure the course material, structure, and delivery are customised to meet those needs properly. By gathering data from numerous perspectives, including students, instructors, and relevant stakeholders, needs analysis helps determine what learners must learn, why they need to know it, and how best to teach it. In line with that, Hyland (2006: 73) defined needs analysis as the techniques for collecting and assessing information relevant to course design: it establishes the how and what of a course. Hutchinson and Waters (1989:54) divide needs into two kinds: target needs (what the learner needs to do in the target situation) and learning needs (what the learner needs).

4.2.1. Target need

a) Need

Need describes the fundamental knowledge and language abilities students must learn to perform well in a particular situation. It points out that language is used effectively in everyday conditions, where learners must successfully use their language skills to fulfill the necessities of a specific job or situation. Hutchinson and Waters (1987) define necessity as the language skills and knowledge learners need to function effectively in a target situation. The following is an overview of the results of students' needs in accounting programs.

a) The need for English as a career preparation

1) English for professional conversation.

Most respondents, specifically 7 respondents, about 54%, stated that they must be able to speak English to communicate with foreign visitors to their company.

2) English for using technology or software.

According to most respondents, specifically, 9 respondents, about 69% of the survey, English proficiency is needed to understand computer instructions or accounting software that uses English.

The results of interviews with most of the following students also confirm the abovementioned results. “English is used to communicate with visitors from abroad, so we can communicate in English. Then, on the computer, the computer uses English. Like in school, MYOB also uses English.” stated the 10th respondent. In addition, the 7th respondent also expressed, “English will be used later. For example, when I meet foreigners, I can communicate, or when I am asked to do a task on the computer, I can do it in English. I know the meaning of the menus on the computer, such as Microsoft Excel and MYOB.”

b) Using English to support career preparation

1) International communication

Most respondents, specifically 7 respondents, about 54%, agreed that they must be able to communicate in English to communicate with foreign guests at their workplace.

2) Global career opportunities

Most respondents, specifically 7 respondents, about 54%, expressed that being able to communicate in English would make working abroad easier.

The results of interviews with most of the following students also confirm the abovementioned results. “In the workplace,

English is used to communicate when foreigners come to the office.” stated the 11th respondent. In addition, the 5th respondent also expressed, *“English is used for communication and to be able to work abroad, sir.”*

b) Lack

Lack is the gap between the standard of Language ability that language learners want to achieve and their actual abilities or the gap between their target competence and their current competency. In line with Hutchinson and Waters (1987), the gap between language learners' target proficiency and their existing proficiency is lacking. The following is an overview of the results of students' lack of accounting programs.

a) The competency level of students in English

1) Students' communication abilities are lacking.

Most respondents, specifically 7 respondents, about 54%, reported needing to improve their communication skills to speak well.

2) Students' vocabulary mastery is lacking.

Most respondents, specifically 7 respondents, about 54%, said they still needed to improve their English vocabulary.

The results of interviews with most of the following students also confirm the abovementioned results. *“My ability in English is limited. A little yet. Still poor.”* stated the 1st respondent. In addition, the 4th respondent also expressed, *“My ability is lacking, sir. My reading and writing skills are very lacking, sir. I also do not know the meaning of English words, sir.”*

b) The present performance of students in English

1) Low speaking ability is affected by a lack of vocabulary.

Most respondents, specifically 7 respondents, about 54%, said that their limited vocabulary affected their low speaking in English.

2) Students' lack of speaking practice.

Most respondents, specifically 7 respondents, about 54%, also mentioned that a lack of practice was one reason their speaking abilities were still poor.

The results of interviews with most of the following students also confirm the abovementioned results. *“I feel lacking in listening, writing, reading, and speaking skills. The skill that needs to be improved the most is speaking.”* stated the 1st respondent. In addition, the 9th respondent also expressed, *“Speaking sir. because future work will be in English. I want to work abroad, sir.”*

b) Want

Want describes a learner's desires, ambitions, or expectations related to language learning; it means what the learner hopes to learn or achieve during the process. Hutchinson and Waters (1987) define learners' self-perception of what needs to be known. The following is an overview of the results of students' want for accounting programs.

a) English skills expected by students

1) Mastery of accounting terminology.

Most respondents, specifically 8 respondents, about 62%, claimed they would be interested in learning a lot of English accounting terminology and vocabulary.

2) Mastery of vocabulary to support presentations.

Most respondents, specifically 8 respondents, about 62%, said they would like to increase their English accounting vocabulary to speak more fluently during presentations.

The results of interviews with most of the following students also confirm the abovementioned results. *“I want to be able to communicate fluently in English and also use English for presentations.”* stated the 3rd respondent. In addition, the 7th respondent also expressed, *“Sir, I want every skill. But speaking is the most important aspect.”*

b) Developing students' English skills

1) Improving Speaking Skills.

Most respondents, specifically 9 respondents, about 69%, are interested in improving their communication skills by developing their speaking abilities.

2) The Importance of Vocabulary Mastery.

Most respondents, specifically 12 respondents, about 92%, agree that increasing vocabulary is important for speaking better.

The results of interviews with most of the following students also confirm the abovementioned results. *"I need to improve my communication skills, sir."* stated the 12th respondent. In addition, the 1st respondent also expressed, *"I want to improve my English speaking skills."*

4.2.2. Learning needs.

Learning needs are how learners learn the language. Learning needs are about the learners' motivation to learn the language, how they like to be told, the available resources, the time and place the course will occur, and, therefore, the learners' personal information Hutchinson and Waters (1987). Therefore, learning needs refer to the specific skills, knowledge, and abilities students need to develop to perform well in a certain scenario or a target situation. The following is an overview of the results of learning needs for accounting programs.

a. Suitability of material to student needs.

a) The gap between material and needs.

Most respondents, specifically 8 respondents, about 62%, believe that the English material provided at present is not relevant to their needs in accounting.

b) More focus is on learning English for the accounting program.

Most respondents, specifically 9 respondents, about 69%, responded that they would be more interested in studying English material related to accounting.

The results of interviews with most of the following students also confirm the abovementioned results: *“Sir, the material that is being taught is not suitable, as it does not align with the accounting program. The English should follow the accounting program.”* stated the 12th respondent. In addition, the 13th respondent also expressed, *“The material taught is not appropriate, sir. Because I want English in accounting to understand that in MYOB everything is in English, such as cash in the bank, store supplies, and others, sir, because in English it is usually not taught.”*

c) Teaching material.

A general reference for teaching English at the high school and vocational school levels is "Bahasa Inggris Work in Progress for 10th Grade," published by the Ministry of Education and Culture. In order to fulfill the fundamental needs for learning English, it covers all aspects of subjects and skills. The material provided in this book, however, might not be totally appropriate for accounting majors at the moment. In order for academic achievement in their field of study, accounting students usually need more specific vocabulary, terminology, and situated practice that may not be fully covered in a general English-speaking textbook. As a result, even though the book offers an excellent basis in English, it might not properly cover the specific language skills needed by students in accounting programs.

d) Designing the learning objective.

English teachers design the learning objective flow (ATP) but often design on general material that may not be relevant to the accounting program. While the document is extremely comprehensive in developing general English skills, it could be

further improved to better meet the specific needs of accounting students. By adapting the materials and approach to align with the context and requirements of accounting, Teachers can offer a more concentrated and effective learning experience.

b. English needs of accounting students

a) Learning accounting vocabulary.

Most respondents, specifically 8 respondents, about 62%, mentioned they were interested in improving their knowledge of accounting terminology and vocabulary in English to help them in future accounting job opportunities.

b) English for presentation and communication.

Most respondents, specifically 8 respondents, about 62%, stated that learning English specifically for accounting was needed to communicate and deliver presentations better.

The results of interviews with most of the following students also confirm the abovementioned results: *“I need specific accounting English, sir, so that I can understand the accounting material on the computer.”* stated the 4th respondent. In addition, the 5th respondent also expressed, *“I really need specific accounting English, sir, because, in general English, there is no material related to accounting, sir.”*

c) English skills are offered in the teaching material.

The four English language skills studied in the document analysis of the book "Bahasa Inggris Work in Progress" for accounting students are speaking, writing, reading, and listening. However, this book provides more general knowledge than that needed for accounting students. A document analysis of the abilities delivered is displayed below.

1) Listening

Listening skills are essential to language learning, enabling students to comprehend and interpret spoken information

effectively. In this context, students practice listening to descriptions of athletes in monologues and conversations, understanding someone's experience at a sports event, following a procedure for healthy eating, or analyzing an exposition about graffiti.

2) Speaking

Speaking skills help students express their thoughts clearly and confidently in various contexts. Activities such as describing athletes and the sports they play, sharing experiences of watching a sports event using the five senses, giving suggestions to stay healthy, and discussing healthy and less healthy foods and drinks enable students to organize their ideas, use appropriate vocabulary, and communicate effectively.

3) Reading

Reading skills enable students to understand and analyze written information effectively. Tasks such as reading texts to find general and specific information about great athletes, experiences of watching a sports event, procedures for healthy eating, or expository texts about graffiti help students develop critical thinking and comprehension abilities.

4) Writing

Writing skills allow students to express their ideas clearly and organize their thoughts effectively in written form. Activities such as writing a descriptive text about a great athlete, a recount text about an experience of watching a sports event using the five senses, a procedure text on healthy eating, or an expository text about graffiti help students practice different writing styles. The vocabulary offered is about health, lifestyle, nutrition, food, and drink.

4.2. Fulfilled needs

Based on the information previously provided, the researcher will describe how the language learning needs of the students have been fulfilled. The students' general English is fulfilled. They apply the book "Bahasa Inggris Work in Progress" to learn English, which includes general material such as listening, students practice understanding spoken information through activities like interpreting descriptions of athletes, experiences of sports events, procedures for healthy eating, and expositions about graffiti. Speaking exercises allow students to articulate their thoughts confidently by describing athletes, recounting sports experiences, giving health suggestions, and discussing healthy versus unhealthy foods. Reading activities focus on finding general and specific information in texts about topics such as athletes, sports events, healthy eating, and graffiti, sharpening comprehension and analytical skills. Writing tasks help students organize their ideas and practice different styles by creating descriptive texts, recounts, procedures, and expository texts, with vocabulary centered around health, lifestyle, nutrition, food, and drink.

4.3. Unfulfilled needs

- a. Improve presentations and communication ability.

Accounting students' unfulfilled English needs to belong to communication and presentation ability. According to the findings of the questionnaires and interviews previously mentioned, accounting students are willing to interact with foreign visitors and guests at their workplace effectively, and they must be able to communicate in English. Speaking not only facilitates workplace communication but also makes working abroad easier. They are motivated to develop their speaking skills and improve their proficiency in speaking because they understand the importance of good communication. However, they have not yet been compelled to learn English. Therefore, there is still a need for improved presentation and communication abilities.

- b. Vocabulary related technology.

Another English language need that has not been fulfilled is the need for terminology related to certain technologies, including computer instructions

and accounting software. According to the findings provided, it is very clear that students developing more English vocabulary is essential for improved communication, especially when understanding computer instructions or accounting software that uses English. Their limited vocabulary has affected their speaking fluency, particularly in professional settings. They are willing to learn more English accounting terms and vocabulary to improve their skills.

c. Relevant material.

There has also been a lack of relevant material for accounting students because general English is the focus of the learning process. In the research, respondents additionally stated that the English material provided at present is not relevant to their accounting needs. They would be more interested in studying English material related to accounting. The book used for teaching material does not properly cover the specific language skills students need in accounting programs.

4.2. Discussion.

This study investigates students' English learning needs for an accounting program. Based on data from interviews, questionnaires, and document studies, the findings highlight three main aspects: learning culture, target need, and learning need. The primary research question concerns the following: What are students' English learning needs related to the accounting program? Which needs have been fulfilled and which have not been fulfilled?

4.3.1. Target need

a. Need

The research's findings show how important speaking skills are for accounting students to be able to communicate in English in a professional setting in the future workplace. According to this research, students must be good at English in order to communicate with foreign visitors in the future workplace. Furthermore, technological processes, such as those in computer software and accounting programs such as "Mind Your Own Business (MYOB),"

which are often provided in English, need a good understanding of English.

Additionally, students realize that skills in English are important for both improving job opportunities abroad and allowing successful communication with visitors from other countries. In relation to earlier research, this study's findings align with Kamaruddin, Fitria, and Patmasari's (2021) study, which found that speaking was the most important language skill needed by accounting students. Being so focused on speaking skills shows that in their future workplace, communication will be the main way of interaction. The results of this study also support those of a study by Fatihaturrahmah and Wirza (2021), which found that accounting students need vocabulary and speaking skills for their future careers. They can communicate and build professional relationships with foreign visitors to the workplace by using their implemented speaking skills, and they can better fully understand directions in computer software or accounting system programs that mostly use English by mastering relevant accounting terminology.

b. Lack

The study's findings show that students' communication abilities, especially speaking skills, are still very poor. This is an obstacle for accounting students who want to improve their speaking skills. A lack of attention to the speaking aspect of the learning process could have been correlated to poor communication abilities. Low vocabulary mastery is the primary cause of poor spoken skills in students. The ability to communicate properly in English is affected directly by this vocabulary. Students who have difficulty with vocabulary have problems expressing their opinions in sentences or presenting them.

Lack of opportunity to practice speaking during the learning process is another factor that contributes to the lack of speaking skills aside from limited student vocabulary. Students become less confident

using English as a result of this lack of experience, especially in actual situations that are important to accounting majors. This lack of experience might make students less confident in speaking and expressing themselves clearly, which can affect their ability to communicate successfully in English, especially in professional or specific situations such as accounting presentations.

This finding is in line with the research of Kamaruddin, Fitria, and Patmasari (2021), which also revealed that students have difficulty speaking English due to several main factors, such as lack of vocabulary mastery, pronunciation, and self-confidence. Thus, the results of this study support previous findings that low communication skills are influenced by various aspects, one of which is vocabulary mastery. Lack of vocabulary mastery is one of the significant factors that affect students' speaking abilities. Limited vocabulary often causes students to have difficulty in constructing sentences or finding the right words to express their thoughts.

Meanwhile, research by Kamaruddin, Fitria, and Patmasari (2021) highlights the aspect of self-confidence as an important factor in speaking skills. Low self-confidence is often caused by minimal opportunities to practice speaking directly, so students feel anxious or afraid of making mistakes. Thus, both the results of this study and previous studies show that the lack of speaking practice during learning has a significant impact on students' speaking skills. Overall, the findings of this study reinforce the results of previous studies, which show that lack of vocabulary mastery, minimal speaking practice, and low self-confidence are the main factors that hinder students' speaking skills.

c. Want

The results of the study indicate that accounting students have a strong desire to improve their vocabulary mastery, especially in terminology and vocabulary related to the field of accounting. This

desire is mainly aimed at supporting their speaking skills, especially when delivering presentations in English. In addition, students also showed a significant need to improve their overall speaking skills. This suggests that the focus of learning for accounting students should include strengthening vocabulary aspects relevant to their field and improving speaking competence in a professional context.

This finding is in line with the results of previous research by Kamaruddin, Fitria, and Patmasari (2021), which stated that students have a desire to improve their speaking skills. The study highlighted that vocabulary mastery, pronunciation, and self-confidence are the main factors that influence students' speaking abilities. Similar to the findings of this study, research by Kamaruddin et al. also emphasizes the importance of speaking practice and vocabulary enrichment as an effort to overcome obstacles in speaking. However, this study provides additional contributions by highlighting the need for students to improve specific terminology in the field of accounting, which has not been discussed in detail in previous studies.

Based on the results of the analysis, it can be concluded that students' desire to improve their speaking skills is greatly influenced by the need to master vocabulary relevant to the accounting field. This suggests that English learning for accounting students should be more focused on mastering technical vocabulary that supports their speaking skills, especially in a professional context. Thus, both the results of this study and previous studies underline the importance of vocabulary reinforcement and speaking practice as the main strategies for improving students' speaking skills.

4.3.2. Learning needs

The results of the study indicate that the English material currently taught is not relevant to the needs of accounting students. Students want English material that is directly related to the field of accounting. However, the references used in teaching, such as "English Work in

Progress," do not specifically cover language skills appropriate to accounting students' needs. In addition, teachers design materials in learning objectives flow (ATP) on general material, so they do not support the achievement of competencies relevant to the accounting major. This situation shows a gap between the material taught and the practical needs of students in the accounting program. General material reduces the relevance of learning in accounting and can also affect students' learning motivation. By providing more contextual material directly related to the accounting field, English learning can be more effective and interesting for accounting students.

Students have a high interest in improving their knowledge of accounting terminology and vocabulary in English. They realize that good abilities in English, especially those related to accounting, are very important to support future job opportunities. Students also realize that good English skills are needed to communicate effectively and deliver presentations well in accounting. This shows the importance of English materials that are more focused on the specific needs of the accounting field, such as mastery of accounting terms and relevant professional communication skills. However, the "Bahasa Inggris Work in Progress" material does not cover aspects relevant to the accounting program. Learning that focuses on English skills in the general aspects of listening, speaking, reading, and writing cannot support the practical needs of accounting students. The absence of accounting and financial terminology and skills in compiling business letters and reports makes the material taught not follow professional demands in the accounting world.

The findings are in line with previous research conducted by Fatihaturrmah & Wirza (2021), which stated that English textbooks used in schools are still considered too general and cannot meet the specific needs of students. In addition, Asrifan's research (2023) also emphasized the importance of more specific and relevant English

materials for the skills needed in accounting. In addition, accounting students also need an English for Specific Purposes (ESP) program that can help them maximize their competence in accounting. The research results emphasized the need to prepare English learning materials that are more focused on professional needs in accounting, which can increase motivation and learning effectiveness for students. Overall, this study's findings and previous studies' results indicate that the lack of material relevant to accounting in English teaching is a major obstacle for accounting students in developing their language skills. Therefore, a more specific program, English for Specific Purpose (ESP), for accounting students is urgently needed to optimize their English language competence professionally.



CHAPTER V

CONCLUSION AND SUGGESTION

5.1. Conclusion

Accounting students need speaking skills to communicate effectively with foreign visitors at work and in professional settings. Understanding technological procedures on computers and accounting software also requires good vocabulary mastery. Students are aware of the importance of English competence in boosting job opportunities and developing business relationships. However, their speaking abilities are weak, mostly due to low practice opportunities and lack of vocabulary understanding. These factors seriously affect their ability to communicate clearly. Furthermore, students desire to increase their vocabulary, especially in accounting, and develop their speaking abilities to deliver presentations and communicate professionally. However, the current English material does not align with students' needs. It focuses on general material rather than the specific requirements of the accounting field.

Its findings show that the general need for competence in English has been fulfilled. However, a significant gap exists in fulfilling accounting students' specific English language needs. Students recognize the importance of English for professional communication, especially when interacting with visitors from abroad or when applying accounting software. However, schools have not developed English language learning specific to accounting programs. Therefore, to give students the language skills they will need for their future accounting jobs, a more specific approach to teaching English is needed: conducting English for Specific Purposes (ESP).

5.2. Suggestion

The findings presented in the previous chapter indicated that some suggestions have been made on different subjects.

1. Headmaster.

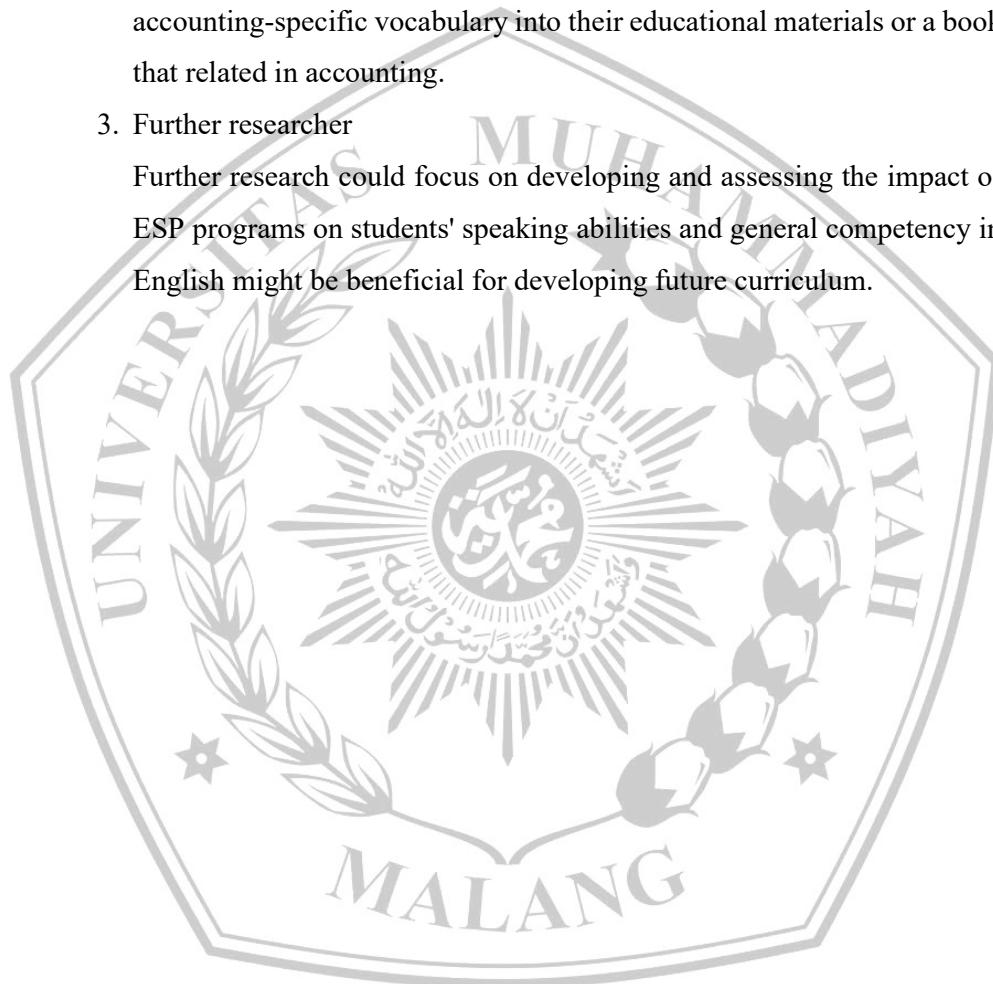
Headmasters should consider developing English for Specific Purposes (ESP) in their English curriculum to facilitate accounting students' and teachers' development and training in the ESP program.

2. Teacher.

To ensure that students are familiar with the terminology used in professional settings, teachers should make it their objective to introduce accounting-specific vocabulary into their educational materials or a book that related in accounting.

3. Further researcher

Further research could focus on developing and assessing the impact of ESP programs on students' speaking abilities and general competency in English might be beneficial for developing future curriculum.



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LIST OF RESPONDENTS

*Student's English Learning Needs for Accounting Program
in SMK Muhammadiyah 1 Berbek*

No.	Name	Class
1.	Ayu Wulandari	XI AKL
2.	Eka Nur Dwiyanti	XI AKL
3.	Fisma Anisa Ningtias	XI AKL
4.	Ajeng Pertiwi	X AKL
5.	Devinalia Melati	X AKL
6.	Inayati Nur Hasbiyah	X AKL
7.	Oloffia Tri Wulandari	X AKL
8.	Al Minatus Zahra	XII AKL
9.	Wulan Permatasari	XII AKL
10.	Ellis Puspita Sari	XII AKL
11.	Linda Kurniawati	XII AKL
12.	Putri Cevana Dewi	XII AKL
13.	Tasya Pramudita	XII AKL

INTERVIEW SCHEDULE

*Student's English Learning Needs for Accounting Program
in SMK Muhammadiyah 1 Berbek*

Day / Date	Time	Respondent Name
Thursday, 12 December 2024	08.00 – 10.30 WIB	1. Ayu Wulandari 2. Eka Nur Dwiyanti 3. Fisma Anisa Ningtias 4. Ajeng Pertiwi 5. Devinalia Melati
Friday, 13 December 2024	08.00 – 10.00 WIB	1. Inayati Nur Hasbiyah 2. Oliffia Tri Wulandari 3. Al Minatus Zahra 4. Wulan Permatasari
Saturday, 14 December 2024	08.00 – 10.00 WIB	1. Ellis Puspita Sari 2. Linda Kurniawati 3. Putri Cevana Dewi 4. Tasya Pramudita



INTERVIEW TRANSCRIPT

Student's English Learning Needs for Accounting Program in SMK Muhammadiyah 1 Berbek

This interview on need analysis is adapted from Hutchinson and Waters (1987, pp.54-64), (Warti, 2020) and modified by the researcher.

A. TARGET NEED

1. Necessities
 - a. Why is English necessary for your future work?
 - b. How will you use English in your future work?
2. Lack
 - a. What do you think of your current English skills?
 - b. What skills do you think you need to improve in order to improve your English?
3. Wants
 - a. What do you want from learning English?
 - b. What English skills do you want to improve?

B. LEARNING NEEDS

- a. Is the material taught in English currently in accordance with the needs?
- b. Is there a need for special English materials, English materials that are specific to the world of accounting?

INTERVIEW TRANSCRIPT

Student's English Learning Needs for Accounting Program in SMK Muhammadiyah 1 Berbek

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A. TARGET NEED

1. Necessities

a. Why is English necessary for your future work?

That's because when we work in offices, we use computers and all applications have English, like in Excel, like in MYOB, there is also English.

b. How will you use English in your future work?

English is used for people who ask if they can speak English. But in nganjuk, we don't use English when we talk. English is only used for work.

2. Lack

a. What do you think of your current English skills?

I have little ability. I can't do it yet. Still lacking.

b. What skills do you think you need to improve in order to improve your English?

listening, writing, reading and speaking skills. the most prioritized skill to improve is speaking.

3. Wants

a. What do you want from learning English?

I want to be able to speak English when I go abroad, because I have a desire to go abroad. Then I will work in an office, and there will be computers. like in MYOB, in excel, there will be English. so my hope

is that when doing office work, I will be able and know what the instructions in MYOB mean.

- b. What English skills do you want to improve?

I want to improve my speaking skills. I want to improve how to speak in English.

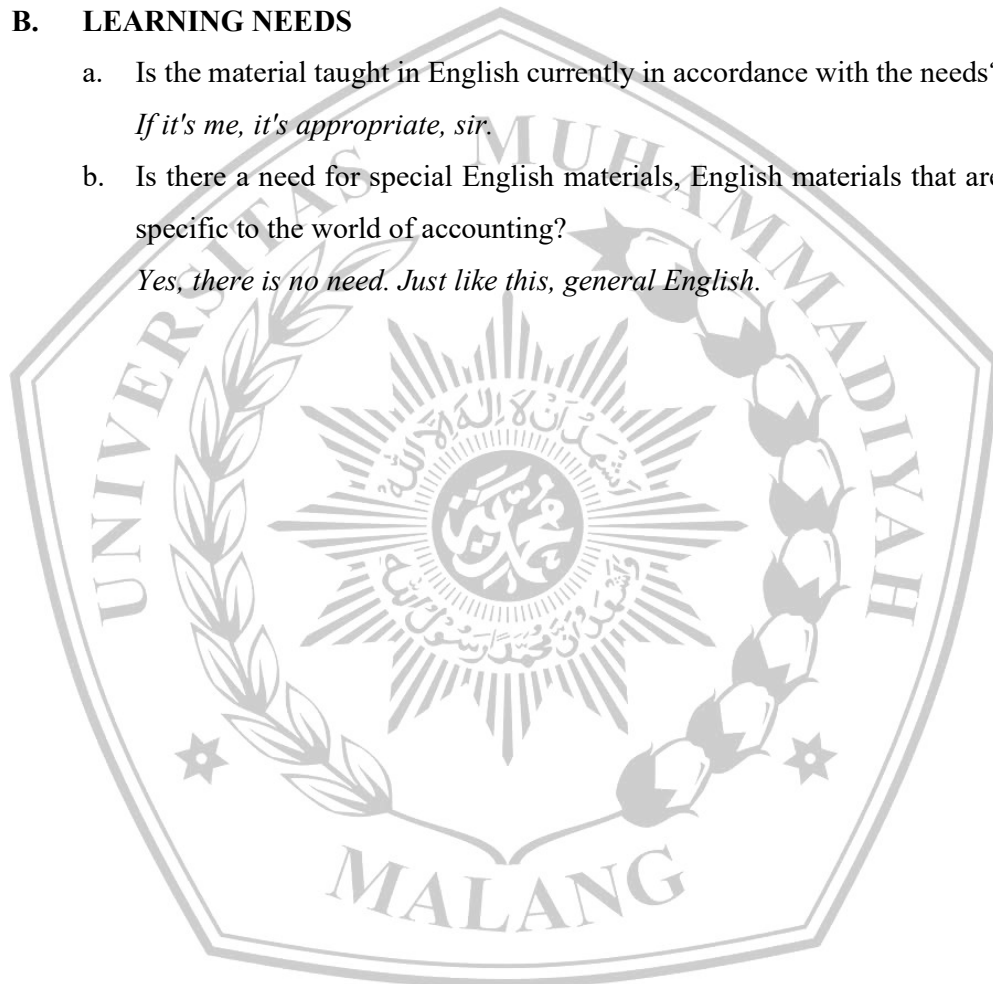
B. LEARNING NEEDS

- a. Is the material taught in English currently in accordance with the needs?

If it's me, it's appropriate, sir.

- b. Is there a need for special English materials, English materials that are specific to the world of accounting?

Yes, there is no need. Just like this, general English.



INTERVIEW TRANSCRIPT

Student's English Learning Needs for Accounting Program in SMK Muhammadiyah 1 Berbek

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A. TARGET NEED

1. Necessities

- a. Why is English necessary for your future work?

English is necessary to work in accounting and to understand when foreigners are speaking.

- b. How will you use English in your future work?

To understand foreigners, they speak English, so we need English.

2. Lack

- a. What do you think of your current English skills?

It's still lacking.

- b. What skills do you think you need to improve in order to improve your English?

Speaking English, that's it, nothing else

3. Wants

- a. What do you want from learning English?

I want to be able to speak English.

- b. What English skills do you want to improve?

Speaking and reading.

B. LEARNING NEEDS

- a. Is the material taught in English currently in accordance with the needs?

Not yet

- b. Is there a need for special English materials, English materials that are specific to the world of accounting?

No. I just want this general English; there is no need to be specialized.



INTERVIEW TRANSCRIPT

Student's English Learning Needs for Accounting Program in SMK Muhammadiyah 1 Berbek

This interview on need analysis is adapted from Hutchinson and Waters (1987, pp.54-64), (Warti, 2020) and modified by the researcher.

A. TARGET NEED

1. Necessities
 - a. Why is English necessary for your future work?
Understand instructions that use English
 - b. How will you use English in your future work?
Communication and understanding of computer instructions.
2. Lack
 - a. What do you think of your current English skills?
Lacking
 - b. What skills do you think you need to improve in order to improve your English?
Speaking and reading (pronouncing)
3. Wants
 - a. What do you want from learning English?
Communication
 - b. What English skills do you want to improve?
Speaking

B. LEARNING NEEDS

- a. Is the material taught in English currently in accordance with the needs?
Not yet
- b. Is there a need for special English materials, English materials that are specific to the world of accounting?

Yes. I need sir



INTERVIEW TRANSCRIPT

Student's English Learning Needs for Accounting Program in SMK Muhammadiyah 1 Berbek

This interview on need analysis is adapted from Hutchinson and Waters (1987, pp.54-64), (Warti, 2020) and modified by the researcher.

A. TARGET NEED

1. Necessities

a. Why is English necessary for your future work?

Because I want to work at Indomaret as a cashier, the computer application uses English, sir. It is also for communication with "outsiders."

b. How will you use English in your future work?

For communication and to be able to work abroad.

2. Lack

a. What do you think of your current English skills?

My ability is lacking, sir. my reading and writing skills are very poor, sir. I also don't know the meaning of English words, sir.

b. What skills do you think you need to improve in order to improve your English?

Writing and reading, sir. Writing is difficult because I have difficulty with vocabulary, while reading is difficult because I don't know how to read.

3. Wants

a. What do you want from learning English?

I want to learn English because I want to work abroad so I can communicate.

b. What English skills do you want to improve?

Speaking, reading and writing skills

B. LEARNING NEEDS

a. Is the material taught in English currently in accordance with the needs?

No, sir. I need to specialize in accounting because accounting on the computer is in English, sir, like in Microsoft Word and Excel.

b. Is there a need for special English materials, English materials that are specific to the world of accounting?

Yes, sir. so that I can deepen the accounting material on the computer.



INTERVIEW TRANSCRIPT

Student's English Learning Needs for Accounting Program in SMK Muhammadiyah 1 Berbek

This interview on need analysis is adapted from Hutchinson and Waters (1987, pp.54-64), (Warti, 2020) and modified by the researcher.

A. TARGET NEED

1. Necessities

a. Why is English necessary for your future work?

In accounting, we must hold a computer or laptop, sir. The application menu on the computer uses English, sir, so we must learn English to understand the meaning.

b. How will you use English in your future work?

Make communication with the client, sir

2. Lack

a. What do you think of your current English skills?

That's enough, sir.

b. What skills do you think you need to improve in order to improve your English?

Speaking, sir

3. Wants

a. What do you want from learning English?

I just want to master English, sir. I want to understand the computer menu so I can understand what it means.

b. What English skills do you want to improve?

Speaking and writing, sir. Because I am still confused about writing English, I don't know the meaning of the vocabulary, sir.

B. LEARNING NEEDS

a. Is the material taught in English currently in accordance with the needs?

Not yet, sir

b. Is there a need for special English materials, English materials that are specific to the world of accounting?

Yes, it is really necessary, sir, because accounting is not only basic accounting but uses accounting English. Because of that, in general English, there is no sir.



INTERVIEW TRANSCRIPT

Student's English Learning Needs for Accounting Program in SMK Muhammadiyah 1 Berbek

This interview on need analysis is adapted from Hutchinson and Waters (1987, pp.54-64), (Warti, 2020) and modified by the researcher.

A. TARGET NEED

1. Necessities

a. Why is English necessary for your future work?

Yes, if you want to meet foreigners, you can communicate. Or, when you are told to do tasks on the computer, you can do it in English. You know the meaning of menus on the computer, such as Excel and MYOB.

b. How will you use English in your future work?

To communicate as well as to make financial reports, sir. the same goes for speaking, too.

2. Lack

a. What do you think of your current English skills?

Still lacking, sir.

b. What skills do you think you need to improve in order to improve your English?

Writing, reading, and communicating, sir. It's the same as listening, too, sir. Because I'm still a beginner, my English is lacking.

3. Wants

a. What do you want from learning English?

I want to be able to communicate when I meet with clients, sir, because I want to work in an Indomaret, and if there are foreigners, I can communicate. I also want to understand the meaning of Microsoft Excel, sir.

b. What English skills do you want to improve?

Writing and reading are the same as wanting to know the meanings of English words.

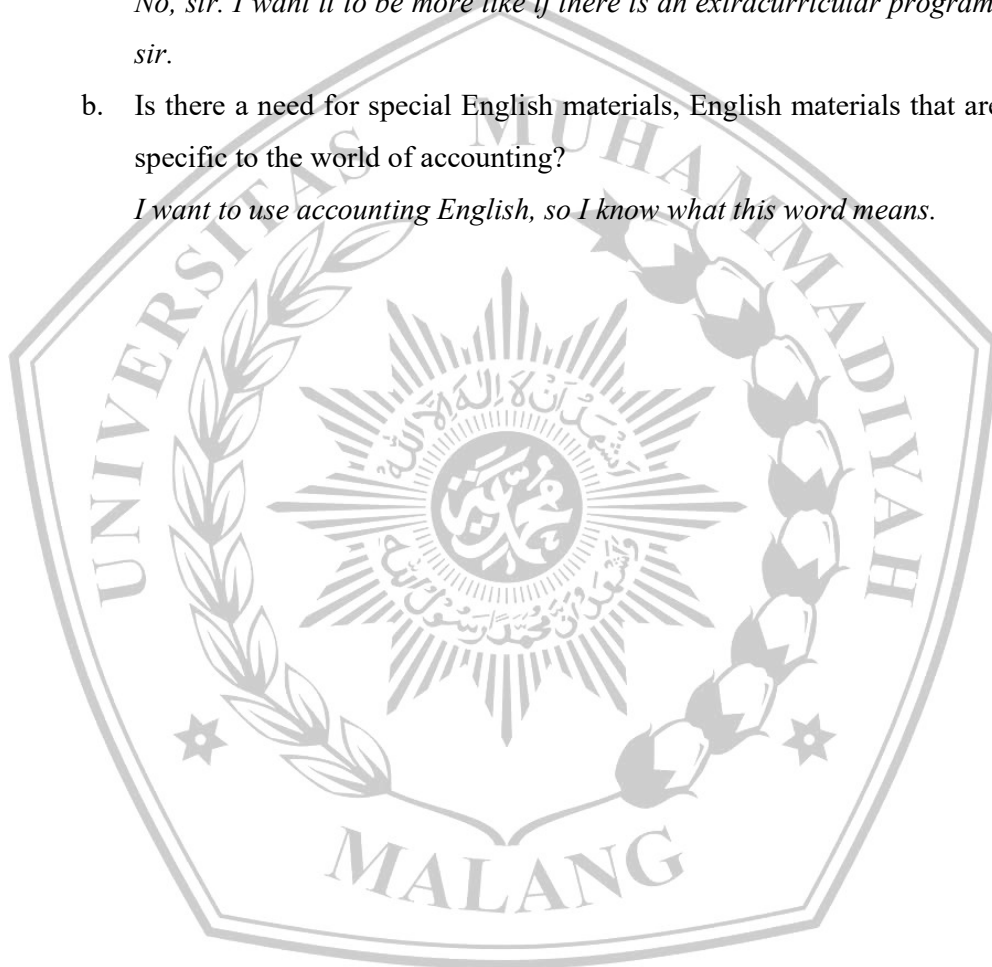
B. LEARNING NEEDS

a. Is the material taught in English currently in accordance with the needs?

No, sir. I want it to be more like if there is an extracurricular program, sir.

b. Is there a need for special English materials, English materials that are specific to the world of accounting?

I want to use accounting English, so I know what this word means.



INTERVIEW TRANSCRIPT

Student's English Learning Needs for Accounting Program in SMK Muhammadiyah 1 Berbek

This interview on need analysis is adapted from Hutchinson and Waters (1987, pp.54-64), (Warti, 2020) and modified by the researcher.

A. TARGET NEED

1. Necessities

- a. Why is English necessary for your future work?

To be able to communicate and understand the menu on the computer like in Microsoft, sir.

- b. How will you use English in your future work?

To communicate and understand computer menus.

2. Lack

- a. What do you think of your current English skills?

Not enough, sir. Still need to learn.

- b. What skills do you think you need to improve in order to improve your English?

Speaking, sir, the same lack of understanding of the meaning of English.

3. Wants

- a. What do you want from learning English?

I want all the skills, sir. if the most priority is speaking, sir.

- b. What English skills do you want to improve?

I want to be able to speak in English

B. LEARNING NEEDS

- a. Is the material taught in English currently in accordance with the needs?

No sir. There should be extra English for accounting.

- b. Is there a need for special English materials, English materials that are specific to the world of accounting?

Yes, we need accounting English, sir.



INTERVIEW TRANSCRIPT

Student's English Learning Needs for Accounting Program in SMK Muhammadiyah 1 Berbek

This interview on need analysis is adapted from Hutchinson and Waters (1987, pp.54-64), (Warti, 2020) and modified by the researcher.

A. TARGET NEED

1. Necessities

a. Why is English necessary for your future work?

To make it easier to communicate, sir. In addition, English is also needed when reporting on computers, such as asset recapitulation, because the application menu uses English.

b. How will you use English in your future work?

Make it easier to communicate

2. Lack

a. What do you think of your current English skills?

That's enough, sir.

b. What skills do you think you need to improve in order to improve your English?

Speaking skills, sir.

3. Wants

a. What do you want from learning English?

Want to communicate at work later, sir

b. What English skills do you want to improve?

Speaking sir. Speaking English.

B. LEARNING NEEDS

a. Is the material taught in English currently in accordance with the needs?

Not appropriate sir

- b. Is there a need for special English materials, English materials that are specific to the world of accounting?

Yes, sir. So that we can use the English language used in accounting.



INTERVIEW TRANSCRIPT

Student's English Learning Needs for Accounting Program in SMK Muhammadiyah 1 Berbek

This interview on need analysis is adapted from Hutchinson and Waters (1987, pp.54-64), (Warti, 2020) and modified by the researcher.

A. TARGET NEED

1. Necessities

a. Why is English necessary for your future work?

To communicate with visitors from outside, we can use English. Then, on the computer, the computer uses English. Like in school, MYOB also uses English.

b. How will you use English in your future work?

For communication with visitors and working on reports.

2. Lack

a. What do you think of your current English skills?

Still a beginner, sir. Even less, sir.

b. What skills do you think you need to improve in order to improve your English?

Speaking sir. because tomorrow the work is in English. I want to work abroad, sir.

3. Wants

a. What do you want from learning English?

I know the meaning of English and can speak it, sir.

b. What English skills do you want to improve?

Speaking sir

B. LEARNING NEEDS

a. Is the material taught in English currently in accordance with the needs?

Yes, sir.

- b. Is there a need for special English materials, English materials that are specific to the world of accounting?

It is necessary sir. But general English is also necessary sir.



INTERVIEW TRANSCRIPT

Student's English Learning Needs for Accounting Program in SMK Muhammadiyah 1 Berbek

This interview on need analysis is adapted from Hutchinson and Waters (1987, pp.54-64), (Warti, 2020) and modified by the researcher.

A. TARGET NEED

1. Necessities

- a. Why is English necessary for your future work?

So that I can communicate, sir. In addition, the computer field also uses English so that you can understand the meaning.

- b. How will you use English in your future work?

To be able to communicate when outsiders come to the office.

2. Lack

- a. What do you think of your current English skills?

That's enough, sir.

- b. What skills do you think you need to improve in order to improve your English?

Speaking sir. Because communication in English is necessary.

3. Wants

- a. What do you want from learning English?

Want to improve in communication, sir

- b. What English skills do you want to improve?

Communication sir.

B. LEARNING NEEDS

- a. Is the material taught in English currently in accordance with the needs?

Not yet sir. It should be improved, which is more about the accounting.

- b. Is there a need for special English materials, English materials that are specific to the world of accounting?

Yes, sir, it is necessary



INTERVIEW TRANSCRIPT

Student's English Learning Needs for Accounting Program in SMK Muhammadiyah 1 Berbek

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A. TARGET NEED

1. Necessities

- a. Why is English necessary for your future work?

For trade communication, sir. For reading technology on the computer.

- b. How will you use English in your future work?

For communication, sir.

2. Lack

- a. What do you think of your current English skills?

That's enough, sir.

- b. What skills do you think you need to improve in order to improve your English?

Speaking and reading skills, sir. Because I can't read well because the pronunciation is very difficult sir.

3. Wants

- a. What do you want from learning English?

Confident to speak English.

- b. What English skills do you want to improve?

Speaking skills, sir.

B. LEARNING NEEDS

- a. Is the material taught in English currently in accordance with the needs?

No, sir. The English should be in accordance with the Not yet, sir. The English should be in accordance with the accounting program.

- b. Is there a need for special English materials, English materials that are specific to the world of accounting?

Yes, sir, it is necessary.



INTERVIEW TRANSCRIPT

Student's English Learning Needs for Accounting Program in SMK Muhammadiyah 1 Berbek

This interview on need analysis is adapted from Hutchinson and Waters (1987, pp.54-64), (Warti, 2020) and modified by the researcher.

A. TARGET NEED

1. Necessities

a. Why is English necessary for your future work?

Because surely, in the world of work, there is English, and English is used for communication. Although if you work in Nganjuk, you don't need English, if you can speak English, you can prepare for work.

b. How will you use English in your future work?

Used to understand language and for communication.

2. Lack

a. What do you think of your current English skills?

Not enough sir

b. What skills do you think you need to improve in order to improve your English?

I want to learn to improve my reading skills because reading English is difficult, sir; besides that, the meaning is also difficult, sir.

3. Wants

a. What do you want from learning English?

I can learn more about it sir. To be able to communicate sir.

b. What English skills do you want to improve?

Communication skills that I need to improve sir.

B. LEARNING NEEDS

a. Is the material taught in English currently in accordance with the needs?

No, sir. Because it is not in accordance with the department. English should be in accordance with the accounting programs

- b. Is there a need for special English materials, English materials that are specific to the world of accounting?

Yes, sir, it is necessary.



INTERVIEW TRANSCRIPT

Student's English Learning Needs for Accounting Program

in SMK Muhammadiyah 1 Berbek

This interview on need analysis is adapted from Hutchinson and Waters (1987, pp.54-64), (Warti, 2020) and modified by the researcher.

A. TARGET NEED

1. Necessities

a. Why is English necessary for your future work?

To understand technology in jobs that use English. for example, in a bank, on the computer, there is English. like in MYOB and Excel using the English language.

b. How will you use English in your future work?

To communicate with people who are on the road later. even though when I was on the job training (OJT) I didn't use English. besides that on the job we use English like on the computer.

2. Lack

a. What do you think of your current English skills?

I feel my current English is sufficient sir.

b. What skills do you think you need to improve in order to improve your English?

Reading sir. reading English correctly. sometimes I read incorrectly sir. sometimes this reading but the sound is different sir.

3. Wants

a. What do you want from learning English?

So that I can speak full English sir. right if sometimes there are people who invite to speak English so that I can immediately understand the meaning, sir.

b. What English skills do you want to improve?

Communication sir. speaking

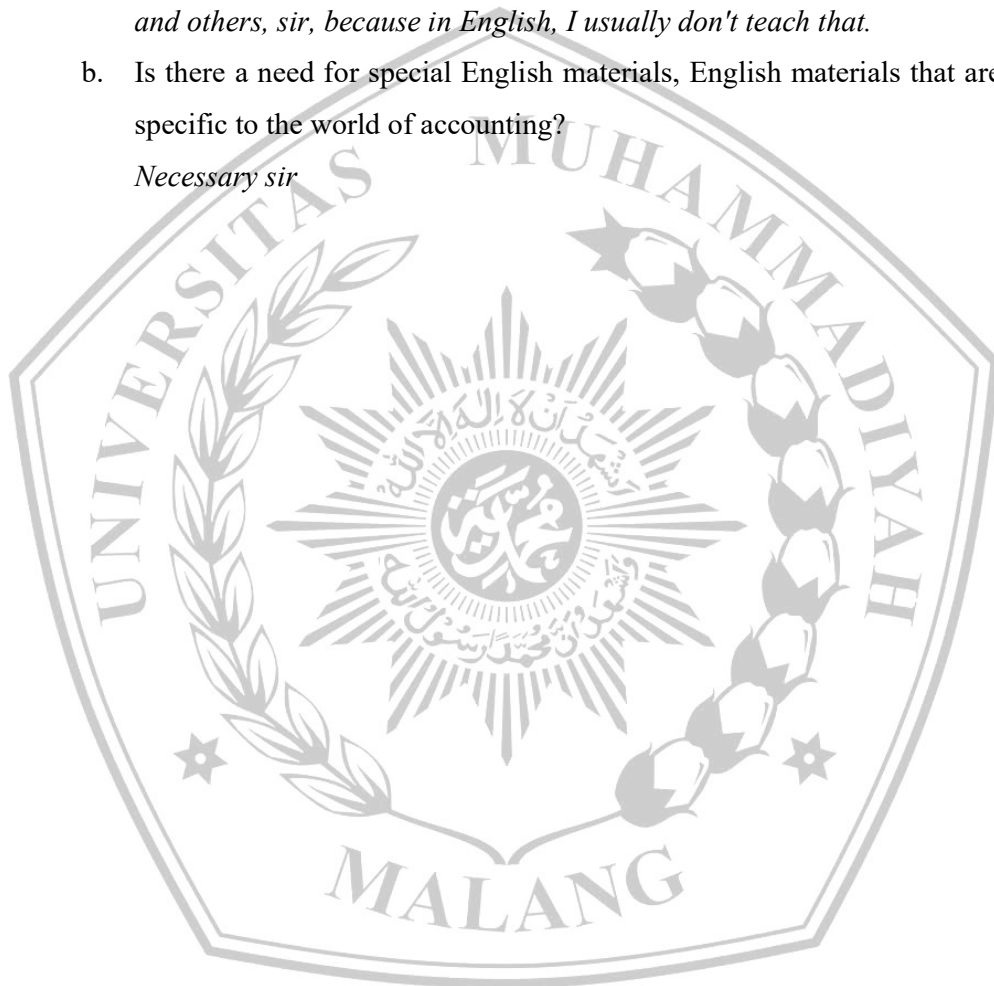
B. LEARNING NEEDS

- a. Is the material taught in English currently in accordance with the needs?

Not yet, sir. I want English in accounting so that I understand that in MYOB, everything is in English, such as cash in the bank, store supplies, and others, sir, because in English, I usually don't teach that.

- b. Is there a need for special English materials, English materials that are specific to the world of accounting?

Necessary sir



INTERVIEW THEMES

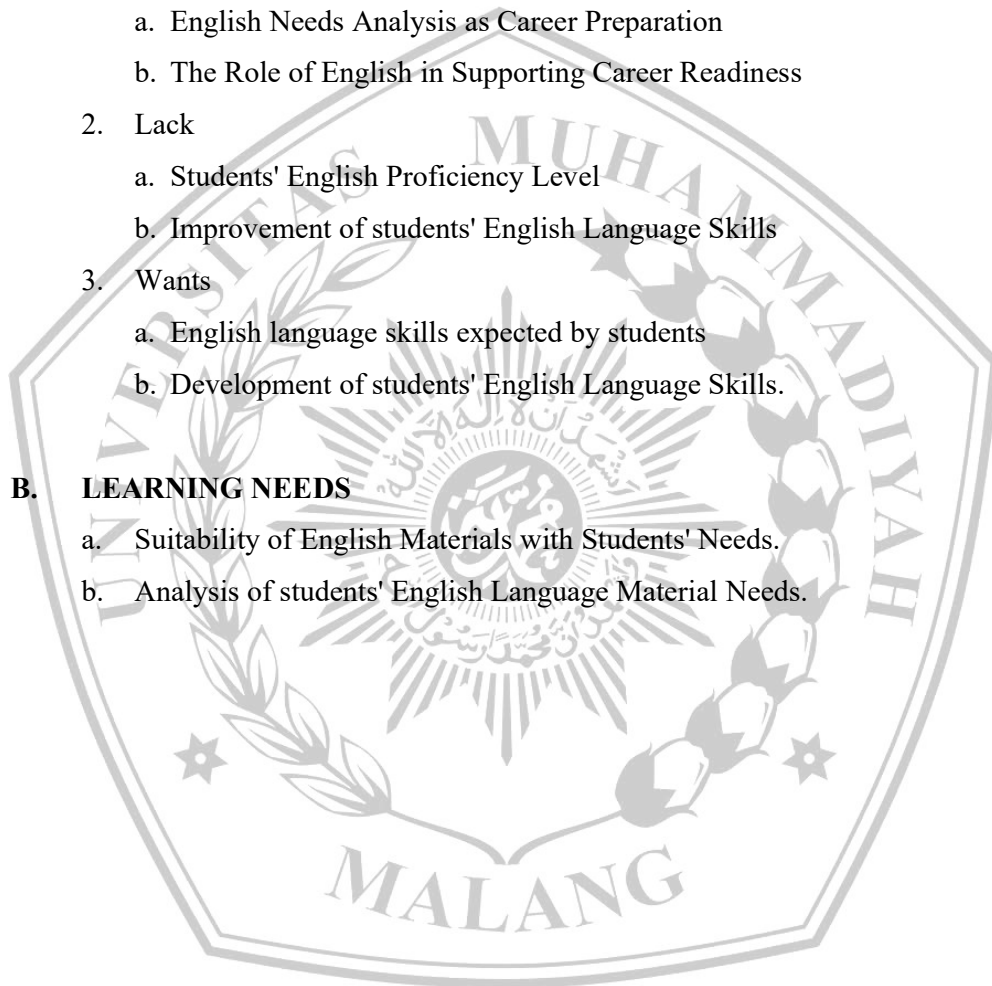
*Student's English Learning Needs for Accounting Program
in SMK Muhammadiyah 1 Berbek*

A. TARGET NEED

1. Necessities
 - a. English Needs Analysis as Career Preparation
 - b. The Role of English in Supporting Career Readiness
2. Lack
 - a. Students' English Proficiency Level
 - b. Improvement of students' English Language Skills
3. Wants
 - a. English language skills expected by students
 - b. Development of students' English Language Skills.

B. LEARNING NEEDS

- a. Suitability of English Materials with Students' Needs.
- b. Analysis of students' English Language Material Needs.



KUESIONER PENELITIAN

Student's English Learning Needs for Accounting Program
di SMK Muhammadiyah 1 Berbek

IDENTITAS RESPONDEN

Nama :

Kelas :

PETUNJUK PENGISIAN

Berilah lingkaran (○) pada angka di pilihan jawaban yang tersedia sesuai dengan jawaban kamu.

- (1) **Sangat Tidak** Setuju
- (2) **Tidak** Setuju
- (3) **Setuju**
- (4) **Sangat Setuju**

A. TARGET NEEDS

No.	Pertanyaan	Pilihan Jawaban			
		1	2	3	4
1.	<i>Analisis Kebutuhan Bahasa Inggris sebagai Persiapan Karier</i>				
a.	Saya memerlukan keterampilan Bahasa Inggris untuk berkomunikasi dengan pengunjung dari luar negeri yang datang ke tempat kerja.				
b.	Saya memerlukan keterampilan Bahasa Inggris untuk mempermudah saya dalam memahami instruksi yang diberikan pada komputer atau aplikasi akuntansi yang menggunakan Bahasa Inggris.				
2.	<i>Peran Bahasa Inggris dalam Mendukung Kesiapan Karier</i>				
a.	Saya memerlukan keterampilan Bahasa Inggris untuk berkomunikasi menjalin hubungan profesional yang baik dengan tamu luar negeri yang mengunjungi tempat kerja saya.				
b.	Saya memerlukan keterampilan berkomunikasi Bahasa Inggris yang baik akan mempermudah saya dalam bekerja di luar negeri				
3.	<i>Tingkat Kemampuan Bahasa Inggris Siswa</i>				
a.	Saya merasa keterampilan berbicara saya dalam Bahasa Inggris masih kurang untuk berkomunikasi dengan lancar.				
b.	Saya menyadari bahwa kosakata Bahasa Inggris yang saya kuasai masih kurang dan perlu diperluas.				
4.	<i>Peningkatan Keterampilan Bahasa Inggris siswa</i>				
a.	Saya merasa bahwa keterbatasan kosakata Bahasa Inggris saya menghambat kemampuan berbicara saya secara lancar.				

b.	Saya merasa kurang latihan berbicara secara teratur sehingga keterampilan speaking saya kurang.				
5.	<i>Keterampilan bahasa inggris yang diharapkan siswa</i>				
a.	Saya ingin mempelajari lebih banyak kosakata dan istilah akuntansi dalam Bahasa Inggris agar bisa berkomunikasi dengan lancar.				
b.	Saya ingin mempelajari lebih banyak kosakata akuntansi dalam Bahasa Inggris untuk memperlancar presentasi saya di dunia kerja.				
6.	<i>Pengembangan Keterampilan Bahasa Inggris siswa</i>				
a.	Saya ingin meningkatkan keterampilan speaking saya untuk dapat berkomunikasi dengan lancar.				
b.	Saya ingin memperbanyak kosakata agar dapat berbicara dengan lancar.				

B. LEARNING NEEDS

No.	Pertanyaan	Pilihan Jawaban			
		1	2	3	4
1.	<i>Kesesuaian Materi Bahasa Inggris dengan Kebutuhan siswa.</i>				
a.	Saya merasa materi Bahasa Inggris yang diajarkan saat ini kurang relevan dengan kebutuhan saya di bidang akuntansi.	1	2	3	4
b.	Saya lebih tertarik mempelajari materi Bahasa Inggris yang berhubungan langsung dengan bidang akuntansi.	1	2	3	4
2.	<i>Analisis Kebutuhan Bahasa Inggris siswa Akuntansi</i>				
a.	Saya ingin mempelajari lebih banyak kosakata atau istilah akuntansi dalam Bahasa Inggris untuk mendukung pekerjaan dibidang akuntansi kedepan	1	2	3	4
b.	Saya merasa perlu mempelajari Bahasa Inggris yang khusus bidang akuntansi agar dapat lebih mudah berkomunikasi dan presentasi.	1	2	3	4

QUESTIONNAIRE ANALYSIS RESULTS
Student's English Learning Needs for Accounting Program
in SMK Muhammadiyah 1 Berbek

No.	THEME	RESPONDENTS													RESULT			
		1	2	3	4	5	6	7	8	9	10	11	12	13	1	2	3	4
A.	TARGET NEED																	
1	<i>English Needs Analysis as Career Preparation</i>																	
a.	I need English skills to communicate with overseas visitors who come to the workplace.	3	3	3	3	3	4	3	4	4	4	4	4	4	0	0	6	7
b.	I need English language skills to make it easier for me to understand instructions given on computers or accounting applications that use English.	3	4	3	4	3	4	4	4	3	4	4	4	4	0	0	4	9
2	<i>The Role of English in Supporting Career Readiness</i>																	
a.	I need English language skills to communicate to establish good professional relationships with overseas guests visiting my workplace.	3	3	3	3	3	4	3	4	3	4	4	2	4	0	1	7	5
b.	I need good English communication skills that will make it easier for me to work abroad.	3	4	3	4	3	3	3	4	4	3	4	4	4	0	0	6	7
3	<i>Students' English Proficiency Level</i>																	
a.	I feel that my speaking skills in English are still lacking to communicate fluently.	3	3	4	3	4	3	3	4	4	3	4	3	4	0	0	7	6
b.	I realized that my English vocabulary is still lacking and needs to be expanded.	2	2	3	3	4	3	3	4	3	3	4	3	4	0	2	7	4
4	<i>Improvement of students' English Language Skills</i>																	
a.	I feel that my limited English vocabulary hinders my ability to speak fluently.	3	3	4	4	4	3	3	4	3	4	4	3	4	0	0	6	7

b.	I feel that I lack regular speaking practice so my speaking skills are lacking.	4	3	4	4	3	3	3	4	4	3	4	3	4	0	0	6	7
5	<i>English language skills expected of students</i>																	
a.	I would like to learn more accounting vocabulary and terms in English so that I can communicate fluently.	3	3	3	4	4	3	4	4	3	4	4	4	4	0	0	5	8
b.	I would like to learn more accounting vocabulary in English to improve my presentation in the working world.	4	3	4	4	4	3	3	4	3	4	4	2	4	0	1	4	8
6	<i>Development of students' English Language Skills</i>																	
a.	I want to improve my speaking skills to be able to communicate fluently.	3	4	4	3	4	4	3	4	4	3	4	4	4	0	0	4	9
b.	I want to increase my vocabulary so that I can speak fluently.	4	3	4	4	4	4	4	4	4	4	4	4	4	0	0	1	12
B.	LEARNING NEEDS																	
1	<i>Appropriateness of English Materials to Students' Needs.</i>																	
a.	I feel that the English materials currently taught are not relevant to my needs in accounting.	2	3	3	3	3	3	3	4	3	4	4	2	3	0	2	8	3
b.	I am more interested in learning English materials that are directly related to the accounting field.	3	3	2	3	3	3	3	3	3	4	3	2	4	0	2	9	2
2	<i>English Needs Analysis of Accounting Students</i>																	
a.	I want to learn more accounting vocabulary or terms in English to support my future accounting work.	4	3	4	3	4	3	4	4	4	3	4	2	4	0	1	4	8
b.	I feel the need to learn accounting-specific English so that I can communicate and present more easily.	3	4	3	4	4	4	4	4	3	3	4	4	3	0	0	5	8

PERCENTAGE QUESTIONNAIRE ANALYSIS

*Student's English Learning Needs for Accounting Program
in SMK Muhammadiyah 1 Berbek*

No.	THEME	RESULT				PERCENTAGE (%)			
		1	2	3	4	1	2	3	4
A.	TARGET NEED								
1	<i>English Needs Analysis as Career Preparation</i>								
a.	I need English skills to communicate with overseas visitors who come to the workplace.	0	0	6	7	0	0	46	54
b.	I need English language skills to make it easier for me to understand instructions given on computers or accounting applications that use English.	0	0	4	9	0	0	31	69
2	<i>The Role of English in Supporting Career Readiness</i>								
a.	I need English language skills to communicate to establish good professional relationships with overseas guests visiting my workplace.	0	1	7	5	0	8	54	38
b.	I need good English communication skills that will make it easier for me to work abroad.	0	0	6	7	0	0	46	54
3	<i>Students' English Proficiency Level</i>								
a.	I feel that my speaking skills in English are still lacking to communicate fluently.	0	0	7	6	0	0	54	46
b.	I realized that my English vocabulary is still lacking and needs to be expanded.	0	2	7	4	0	15	54	31
4	<i>Improvement of students' English Language Skills</i>								
a.	I feel that my limited English vocabulary hinders my ability to speak fluently.	0	0	6	7	0	0	46	54

b.	I feel that I lack regular speaking practice so my speaking skills are lacking.	0	0	6	7	0	0	46	54
5 <i>English language skills expected of students</i>									
a.	I would like to learn more accounting vocabulary and terms in English so that I can communicate fluently.	0	0	5	8	0	0	38	62
b.	I would like to learn more accounting vocabulary in English to improve my presentation in the working world.	0	1	4	8	0	8	31	62
6 <i>Development of students' English Language Skills</i>									
a.	I want to improve my speaking skills to be able to communicate fluently.	0	0	4	9	0	0	31	69
b.	I want to increase my vocabulary so that I can speak fluently.	0	0	1	12	0	0	8	92
B. LEARNING NEEDS									
1 <i>Appropriateness of English Materials to Students' Needs.</i>									
a.	I feel that the English materials currently taught are not relevant to my needs in accounting.	0	2	8	3	0	15	62	23
b.	I am more interested in learning English materials that are directly related to the accounting field.	0	2	9	2	0	15	69	15
2 <i>English Needs Analysis of Accounting Students</i>									
a.	I want to learn more accounting vocabulary or terms in English to support my future accounting work.	0	1	4	8	0	8	31	62
b.	I feel the need to learn accounting-specific English so that I can communicate and present more easily.	0	0	5	8	0	0	38	62