

**REDESIGNING THE ENGLISH SYLLABUS FOR  
ACCOUNTING STUDY PROGRAM TO BECOME A  
COMPETENCY-BASED ESP SYLLABUS AT ECONOMICS  
FACULTY STIKUBANK UNIVERSITY  
(UNISBANK) SEMARANG**



A THESIS  
In Partial Fulfillment of the Requirements  
for Master's Degree in Linguistics

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POSTGRADUATE PROGRAM  
DIPONEGORO UNIVERSITY  
SEMARANG  
2012

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## ACKNOWLEDGEMENTS

Praised be to Allah, the Almighty for His Grace and Blessings, and to Great Prophet Mohammad (Peace Be Upon Him) for his Islamic teachings on which Moslems entirely depend here and the word after.

Upon completion of this thesis, the writer would like to express her heartfelt gratitude to the following individuals:

1. J. Herudjati Purwoko, PhD, the Head of Study Program of Master in Linguistics who has issued a letter of permission to the Dean of Economics Faculty, Stikubank University (UNISBANK) Semarang
2. Dr. Nurhayati, M.Hum, the Secretary to the Head of Study Program of Master in Linguistics for her supports in completing this thesis.
3. Dr. Dwi Anggani Linggar Bharati, M.Pd, the writer's consultant for her patient guidance, correction and suggestion without which this thesis would never come into completion.
4. Dr. Alimudin Rizal Rifa'I, S.E, M.M, Badjuri, S.E, M.M, Dra. Wienny Ardriyati, M.Pd, Dr. Cecilia and Students of Accounting Study Program for their support during the data collection.
5. The writer's husband, Dr. Sugeng Purwanto, MA, and 10-month son, Rendra Songsong Buwana, for their patience and supports during her study at PPS Undip.
6. Mr. Suwardi A. Maftuhin and Mrs. Hartini, the writer's parents for their everlasting spiritual comforts. In addition, the writer's brothers,

M. Nur Ihsan and A. Nurhamid who frequently criticized my efforts for further education; and her sister, Siti Nurhasanah for suggestions to complete the writer's study on time regarding the financial expenditure.

7. Mbak Ambar and Mas Ahlis, the administrative staff of the Study program dealing with procedures of conducting a research by providing supplementary references.
8. Friends, especially to friends in Magister Linguistics of the same year which of only ten students (Mas AAb, Mas Lathief, Mas Ulil, Mbak Fitri, Mbak Evi, Teh Euis, Mbak Riri, Mbak Ella, and Mbak Nita) and many others whose names can not be mentioned one by one.

May God bless them all and this thesis be of some use no matter how few contributions it might offer.

## **CERTIFICATION OF ORIGINALITY**

I hereby declare that this submission is my own work and that, to the best of my knowledge and belief, this study contains no material previously published or written by another person or material which to a substantial extent has been accepted for the award of any other degree of diploma of a university or other institutes of higher learning, except where due acknowledgement is made in the text of the thesis.

Semarang, September 10<sup>th</sup> 2012

Idha Nurhamidah

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## **Abstract**

This study aims to redesign the current ESP syllabus of Accounting Study program, Economic Faculty, UNISBANK Semarang towards a competency-based ESP syllabus in anticipation of the university's vision to be a world class entrepreneurial university.

Four informants (Head of Accounting Study Program, ESP lecturer, accounting lecturer, and accountant) were interviewed to collect the data for the SWOT analysis of the accounting study program with respect to ESP. In addition, 37 accounting students were surveyed using a questionnaire to get the data on which to identify the competency standard required in the four languages skills of English within economic discourse.

The results of the SWOT analysis indicated that it is high time that the ESP syllabus had to be redesigned to become a competency-based syllabus in line with the entrepreneurial spirits of world class university in which the student are projected to have good command of English within their prospective - professions. Meanwhile, the survey of students' competency-mapping indicated that they need to be equipped with English competencies to support their world-wide professions as accountants.

Language functions and language features to support the syllabus redesigning were also identified in consideration for ESP syllabus redesigning and implementing. Comprehensive points that should be included in the redesigned syllabus including one package program of ESP from Oxford University Series were also recommended.

**Key Words:** ESP syllabus redesign, SWOT analysis, four language skills, language functions, language features, conducive learning-environment, syllabus implementation

## INTISARI

Penelitian ini bertujuan untuk merancang ulang Silabus ESP yang sekarang ini digunakan oleh Program Studi Akuntansi, Fakultas Ekonomi, UNISBANK Semarang menjadi Silabus ESP berbasis kompetensi dalam rangka menyelaraskannya dengan visi universitas menjadi *a world class entrepreneurial university*.

Empat nara sumber (Ketua Progam Study Akuntansi, Dosen ESP, Dosen Akuntansi, dan Akuntan) telah diwawancarai dalam rangka menggali data guna menyusun analisa KEKEPAN dari Program Studi Akuntansi dalam hal ESP. Sebagai pendukung data, 37 mahasiswa akuntansi telah disurvei melalui kuesioner guna mengidentifikasi standar kompetensi yang dibutuhkan dalam keempat kemampuan berbahasa Inggris dalam konteks wacana ekonomi.

Hasil analisa KEKEPAN mengindikasikan bahwa silabus ESP secepatnya harus dirancang ulang menjadi silabus berbasis kompetensi sesuai dengan jiwa wirausaha sebuah universitas kelas dunia yaitu bahwa mahasiswa diarahkan agar memiliki kemampuan bahasa Inggris yang baik dalam lingkup profesi yang diinginkan. Sementara survei peta kompetensi mahasiswa mengindikasikan bahwa mereka perlu dibekali dengan kompetensi Bahasa Inggris untuk mendukung profesi sebagai akuntan di kancah dunia.

Fungsi dan Fitur bahasa guna mendukung rancang ulang silabus juga diidentifikasi sebagai bahan pertimbangan dalam proses penyusunannya dan pengaplikasiannya. Secara komprehensif, paket program ESP untuk Akuntansi dari Oxford University Series juga direkomendasikan.

# **CHAPTER I**

## **INTRODUCTION**

This chapter consists of the background as the rationale behind the study and the starting point prior to the research questions. In addition, the purposes and significance of the study are also described herein to highlight the targets and important contribution of the current study within specified scope. A brief description of research methods and underlying theories are also described as a general overview. This chapter ends with definitions of terms and organization of the study.

### **A. Background and Research Questions**

English has long been claimed as an international language for which it is commonly used as a means of communication among people across the globe. This is arguably possible since it can accommodate the development of technology with respect to vocabulary (lexical items) which other languages may not be able to do similarly, such as Indonesian which may not be able to coin new words when it comes to naming things in line with the advancement of technology. With this, English is also claimed to be the language of success in future job opportunities. Without a considerable mastery of English, it is hard to imagine how people can go international in their careers.

In response to the above phenomena, there is a tendency for educational institutions to equip the students with a good command of English. Some high

schools have launched their bilingual education. Some universities also claim to target themselves at world class level. This is not bad at all if the universities, which are supposed to level themselves against international standards of education, offer English instructions which can really make the students master the four language skills especially in accordance with the needs of the university graduates. For this, much has been undertaken by linguists and language teachers with respect to the teaching of as a second or foreign language.

The teaching of English as a foreign language in Indonesia, as it is supposed, has shifted into a new paradigm, that is to equip the students with the balance mastery of the four language skills with its famous approach to teaching termed as the 'discourse approach' along with its competency-based curriculum (CBC), which in turn should be generated into competency-based syllabus. However, this kind of syllabus (CBS) has not been designed, let alone practiced by universities, even, which claim to be heading for international standard.

Traditional lectures on English subject with, for example, only 2 or 4 credit points to be completed in one or two semesters are still practiced. If this is the case, the idea of having university graduates with a good command of English will remain only a dream. The students, who normally, have been fed up with English in their High School, take English subject, only to pass the test, and graduate with a low level of English proficiency in the sense that they cannot even carry on a very simple conversation about daily activities, let alone in line with the majors of studies.

In this case, there may be one thing to be considered to realize the dream of having university graduates with a good command of English, namely by developing a competency-based syllabus of English for Specific Purposes (ESP) in order to be able to offer an English instruction which can finally produce internationally-acceptable graduates; those who can use English for communication purposes.

Meanwhile, much has been done with respect to syllabus redesigning. Normally, at higher education, a syllabus is designed by the classroom lecturer or an assigned team of lecturers under the supervision of the Department Head. The syllabus format is also provided by the institution. On the due date, all syllabi that have been developed by the lecturers in charge will be presented for reviews (by others lecturers) in an academic meeting chaired by the Faculty Dean who finally validates the syllabi for use. A syllabus of a certain subject of study is usually generated from the curriculum of a study program.

Most importantly, on the basis of the stipulation of the Government of Indonesia under the Ministerial Decree of National Education No.045/U/2002, a competency-based ESP syllabus should be redesigned for any study program at Higher Educational Institutions.

Based on the above background, the research question that the current study is going to answer can be descriptively stated as “How is the current English for Specific Purposes (ESP) Syllabus for Accounting Study Program at Economics Faculty of Stikubank (UNISBANK) University Semarang redesigned into Competency-Based English for Specific Purposes (ESP) syllabus?”

However, in order to approach the problem systematically and to facilitate the process of analysis, the above research question is further formulated and developed into the following sub-research questions:

- 1) What competency standard in the four language skills do the students of Accounting Study Program of the Economics Faculty, UNISBANK require in order to have a considerable command of English in the workplace?
- 2) What language functions do the students of Accounting Study Program of the Economics Faculty, UNISBANK require in order to have a considerable command of English in the workplace?
- 3) What linguistic features do the students of Accounting Study Program of the Economics Faculty, UNISBANK require in order to have a considerable command of English in the workplace?
- 4) How can the results of SWOT and needs analyses be implemented in redesigning the English for Specific Purposes (ESP) Syllabus to become a Competency-Based English for Specific Purposes (ESP) Syllabus?

## **B. Purposes and Significance of the Study**

Based on the research questions as specified above, the main objective of the study is to explain how to redesign the ESP Syllabus for Accounting Study Program at Economics Faculty of Stikubank University (UNISBANK) Semarang to become competency-based English for Specific Purposes (ESP) syllabus.



Similarly, in order to achieve the objective of the study, it is further formulated and developed into the following sub-objectives:

- 1) To find out the possible competency standards in the four language skills that the students of Accounting Study Program of the Economics Faculty, *UNISBANK* require in order to have a considerable command of English in the workplace;
- 2) To find out the possible language functions that the students of Accounting Study Program of the Economics Faculty, *UNISBANK* require in order to have a considerable command of English in the workplace;
- 3) To find out the possible linguistic features that the students of Accounting Study Program of the Economics Faculty, *UNISBANK* require in order to have a considerable command of English in the workplace;
- 4) To describe how the result of SWOT and needs analyses can be implemented in redesigning the English for Specific Purposes (ESP) Syllabus to become a Competency-Based English for Specific Purposes (ESP) Syllabus.

Meanwhile, the current study may be significant in three different ways. Theoretically, this study shows how to redesign a syllabus of ESP for Accounting

Study Program to be competency-based—thus, a competency-based syllabus. In addition, this study also supports the current theories of syllabus designs.

With respect to pedagogy, the current study has proved that a syllabus is required in any subject of study; therefore it is necessary to review the syllabus on a regular basis since knowledge keeps developing. Therefore, the Accounting Study Program of Economics Faculty, Stikubank University may benefit from the findings of the study as a basis for its ESP syllabus design, or it can simply adopt the findings of the current study.

Finally, the findings of the study may practically enrich the existing knowledge with respect to procedures for needs analysis prior to developing a competency-based curriculum or syllabus. Furthermore, in particular, this study has a practical implication, not only for ESP syllabus design but also other subjects. To the writer herself, for example, it is a kind of invaluable experience for her as a future lecturer in designing an ESP syllabus out of a curriculum.

### **C. Scope of the Study**

In order to avoid wider but unspecific and not deep analysis, this study needs limitations which will give boundaries to it. They have, implicitly, been stated in the title, background and in the research questions themselves, but to get clearer description about the boundaries, they are then described as follows:

- 1) The students' competency discussed in this study is English Competency; dealing with the listening, speaking, reading and writing ability integrated in a unified whole.

- 2) English subject applied in the syllabus is English for Specific Purposes; namely English for Economics, especially for Accounting Study Program.
- 3) The product of this study is a redesigned competency-based syllabus of English for Specific Purposes (ESP) for Accounting Study Program.

#### **D. Method and Research Procedures**

In order to answer the research questions systematically, the current study employs a certain method adopting the qualitative approach with particular techniques of data collection and analysis.

Interviews with the Head of Accounting Study Program, the English Lecturer, one economics lecturer, and one accountant were used to gather the data with respect to the SWOT analysis on the current English syllabus. A survey questionnaire was administered to the accounting students to gather the data for competency-mapping on which to generate the possible language functions and features that support the English competency.

The SWOT analysis was performed to justify the urgency of redesigning the current English syllabus to become a competency-based ESP syllabus. The accounting students' current competency was mapped to determine the competency standards along with the language functions and features in consideration of the selected textbook the current study would recommend.

Details of the method would be described in details in Chapter III entitled Research Method in which research procedures are also itemized for ease of execution of the study.

#### **E. Underlying Theories**

A syllabus is normally generated from a curriculum but with respect to ESP syllabus for Accounting Study Program in which English is only one of the subjects in the program, ESP syllabus and ESP curriculum are interchangeably used in the sense that the curriculum refers to the syllabus itself (Thesaurus: English Ms. Words Facilities).

The main underlying theory used in this study is UNESCO's four pillars of education supported by the Decree of Education Ministry with respect to design and implementation of Competency-based Curriculum in place of the current curriculum which is 'content-based'. A Content-based Curriculum is characterized by "its content, teaching objectives, learning activities that aim to achieve the objectives, ways to measure learning achievements, and evaluation of each aspect of the curriculum" (Astika, 2004:13). On the other hand, a Competency-based Curriculum starts with graduate profiles, competencies, and the students' learning experience to achieve the competencies (Ministerial Decree No. 232/U/2000) of which each subject has to be designed to meet the competency standard by means of assessment of the basic competencies.

In syllabus design, Nunan (1988c) stresses the importance of material grading in accordance with the degree of difficulty in addition to the tasks that the students may perform upon graduation.

Furthermore, according to *Departemen Pendidikan Nasional*, (2008) a syllabus is theoretically developed on the basis of the three central questions, namely (1) what competencies should the students have? (2) how do they get facilitated? and (3) how can their competencies be assessed? In other words, the competency standard should be identified and generated into basic competencies. Furthermore, learning materials and activities should also be designed including the time allotment. Finally, the students' learning outcomes should also be assessed to indicate to what extent they have achieved the competency standard.

#### **F. Definition of terms**

To avoid misinterpretation and to have equal perception to the terms used in this study, the writer defines them as follows:

- 1) Redesigning is an attempt to revise something in accordance with the current demands.
- 2) Competency-Based Syllabus is an outline of a subject of study developed on the basis of the Competency that the students are expected to achieve upon completion of the subject.
- 3) ESP (English for Specific Purposes) is an English program designed to teach the students in order to achieve specific competencies in line with their profession.

## **G. Organization of the Study**

The study is organized in five chapters. Chapter I consists of background and research questions, purpose and significance of the study, scope of the study, method and research procedure, underlying theory, definition of terms and organization of the study.

Dealt with in Chapter II is the literature review covering previous study and theories and concepts related to the study on the basis of which the writer formulated the theoretical framework to analyze the data.

Chapter III discusses Research Method in which the writer concerns the data; how they would be collected, analyzed, and displayed in this thesis. Most importantly the research procedures are elaborated herein.

Findings and Discussions are presented in Chapter IV in which the writer describes all the processes of redesigning the current syllabus used in Accounting Study Program to become a competency-based ESP syllabus.

Finally Chapter V concludes and offers recommendation on the basis of SWOT analysis and conclusion of the current study.

## **CHAPTER II**

### **LITERATURE REVIEW**

Discussed in this chapter are previous studies and some theories related to the study on the basis of which analytical framework can be formulated. The previous studies, for example, shall position the current study within a particular research community—that is to deal with valid and reliable procedures for redesigning an English syllabus for Accounting Study Program to become a competency-based ESP syllabus for Accounting Study Program.

Meanwhile, in dealing with a syllabus, it is necessary to have deep and comprehensive understandings about the concept of curriculum and syllabus, including the philosophical and rationale basis of redesigning the current syllabus. Some terminologies with respect to syllabus design are in need of scientific description and elaboration.

Justification on the need for syllabus redesigning in the form of SWOT analysis is also required of the writer in order for the new syllabus to be developed in accordance with the demands of both internal and external stakeholders.

#### **A. Previous Studies**

Studies on syllabus designs have been conducted purposefully within the academic contexts. Astika (2004), for example, proposed a tasked-based syllabus of ESP in Tour and Travel Department of Satyawacana University, Salatiga for

his PhD in English Education, focusing on equipping the students with skills to deal with their future tasks as tour guides and travel services providers.

A research on an English syllabus design for a Secretarial Academy was conducted by Sudarto (1999) for his master degree from *Universitas Katolik Atmajaya*. In particular, he stressed that it was not the design which could be directly adopted by the institution under study but most importantly, how the process and framework of thoughts were manifested in order to come up with such a design.

Wang (2006) conducted a study on designing communication tasks for College English courses. He investigated what tasks should be used to enhance English learning environments. Therefore, it can be said that Wang proposed a tasks-based syllabus in College English.

This study supports Sudarto's with respect to the process and thought framework in order to arrive at a particular of syllabus, not the syllabus itself. The writer proposes a competency-based ESP syllabus to the Accounting Study Program, at the Economics Faculty, Stikubank University (*UNISBANK*).

## **B. Curriculum Vs. Syllabus**

Two definitions of curriculum are addressed to identify how curriculum and syllabus contribute to each other. Allen (1984) in Astika (2004:13), in particular, defines curriculum as an educational concept, which involves philosophical, social and administrative factors contributing to the planning of an educational program. Meanwhile, in applied linguistics, curriculum is defined as



an educational program which describes the purpose of the program, the content, teaching procedures, and learning experiences necessary to achieve this purpose, and ways of assessing the program (Richards, Platt, and Platt, 1992:94).

From these two definitions, the former refers to an educational program in general with particular majors of study; the latter refers to a language curriculum where most of the subjects within the curriculum are related to developing the linguistic Competency. Thus, referring to Accounting Study Program, it is clear that English—in this case, English for Specific Purposes (ESP) is only a subject of study valued at certain credit points. Meanwhile, as discussed in the background, a syllabus is generated from the curriculum, picking up a particular subject. Consequently, ESP is developed from a curriculum of Accounting Study Program.

The point is, what is then curriculum of ESP? In this case, the curriculum is the syllabus itself since English is only a supporting subject. In other words, developing an ESP syllabus is at the same time developing an ESP curriculum. Thus, the terms ‘curriculum and syllabus’ in a non language educational program refer to the same thing, as also supported by Thesaurus: English (Ms.Words Facility) that a syllabus is a synonym of curriculum or course outline.

### **C. English for Specific Purposes (ESP)**

ESP is ‘the English language taught for professional, vocational and other specified purposes designed originally for courses of Business English for foreign learners, dated back in 1960s (McArthur, 1992:379). At that time, it was necessary to respond to the needs for courses geared to practical and functional

rather than educational and cultural ends. Thus, ESP addresses learners with a common reason for learning, such as English of air traffic control, or of dyestuff chemistry and many more professionally related disciplines.

To date, ESP which used to take care of the vocational trainings has spread to Higher Education with respect to its Subject called English. In other words, English taught at the Medical College is ESP within the scope of medical professions. Likewise, an Economics Faculty may offer English for Economics. Therefore, people of different professional backgrounds may refer the same word to different meanings according to their disciplines.

However, actually ESP is mainly characterized to be different from one discipline to another only in terms of **registers**, which according to Wardhaugh, refer to ‘sets of language items associated with discreet occupational or social group’ (2006). Thus, bankers and politicians use different registers. Secondly, ESP focuses on **language meta-functions**, which Halliday (1994) specified whether they are ideational, interpersonal and textual in which the three meta-functions of language are at the same time manifested whenever language is used to express meanings.

To elaborate, the ideational meta-function identifies what is being talked about or the **field** of the discourse while the interpersonal meta-functions tell the ways between whom the language is being used, or the **tenor** of the discourse. Finally, the textual meta-function refers to the **mode** of the discourse, namely what types of texts two or more individual are engaged. Based on the language meta-functions, **language functions** can be generated along with the identification

of the **language features** as the lexico-grammatical elements of which spoken and written texts differ in some respect.

#### **D. The New Paradigm of Indonesian Higher Education**

The new paradigm of Indonesian Higher Education is marked by the issue of Ministerial Decrees of National Education of the government of the Republic of Indonesia No. 232/U/2000 and No. 045/U/2002 with reference to the concept of higher education of the 21st Century of UNESCO (1998) in which university graduates are supposed to have competencies for them to perform particular tasks in their future careers.

Basically, the two Ministerial decrees assigned all Indonesian higher institutions to reform their curricula into what is termed as Competency-Based Curricula in which each study program has to set up the graduate profile—that is what competencies the students should have upon graduation. With this, each study program is free to decide the graduate profile, meaning that the same study program of different universities may have different graduate profiles, depending on the vision and missions of each university.

A competency-based curriculum is developed through 7 stages, namely (1) determining the graduate profile, (2) formulating the graduates' competencies, (3) investigating the elements of each competency, (4) selecting the teaching materials, (5) estimating the credit points, (6) naming the subjects of studies, and (7) structuring the curriculum (*Direktorat Akademik, Dikti, 2008*) each of which is elaborated as follows:

### **1. Determining the graduate profile**

At this stage, it is the business of top managerial level; therefore the graduate profile of a particular study program is institutionally determined. For example, the Accounting Study Program is aimed at producing quality graduates majoring in accounting with competitive advantages at regional, national and international level (*Pedoman Akademik Fakultas Ekonomi, Universitas Stikubank Semarang 2011-2012*). The graduate profile must be in accordance with the vision and missions of the Economics Faculty pursuant to the vision and missions of the University.

### **2. Formulating the graduate competency standard**

This is the stepping stone for a study program to design the curriculum or syllabus. The Head of Study Program together with experts discuss and coordinate with one another to design what competency standard the students are supposed to achieve upon graduation. Pursuant to the graduate profile above, the students are supposed to be professional accountants who are ready to work in the worksite as accountants or any other related profession. From this point, the graduate competency standard as professional accountants can be formulated.

### **3. Investigating the elements of each competency**

Upon formulation of the graduate competency standard(s), the next step is to investigate or carefully formulate the elements of each competency in order to achieve the competency standard as outlined in

the curriculum. Thus, the graduate competency standard consists of supporting competencies.

#### **4. Selecting the teaching materials**

This activity is very crucial and therefore involves a number of related experts to discuss the teaching materials that may be used to support achievement of each competency standard for each subject.

#### **5. Estimating the credit points**

According to the Decree of National Education Ministry No. 232/U/2000, the total number of credit points for undergraduate programs should be within the range of 146-160. It is up to the faculty policy to decide the total number of credit points in one study program, paying particular attention to the graduate competency standard as a whole.

#### **6. Naming the subjects of studies**

This is another crucial stage. In a competency-based curriculum (CBC), the name of a subject of study (course) should arise from competency analysis. Therefore, by looking at the name of a course, it is easy to identify the competency.

#### **7. Structuring the curriculum**

The final stage is to structure the curriculum. In this stage, all courses must be listed to see the whole program, especially whether or not the total number of credit points is within the range of 146 – 160. In addition, the list of courses upon being categorized may give the

overall picture of the program especially to see if the competencies in each course contribute positively to the achievement of the graduate competency profile.

In short, the stage of determining the graduate profile is institutional in nature in which it is developed on the basis of the Faculty's vision and missions which are of course in line with the university's vision and missions. Meanwhile the graduates' competencies are formulated on the basis of UNISECO Standards, which among others include (1) learning to know, (2) learning to do, (3) learning to be, and (4) learning to live together, each of which is elaborated as follows:

#### **1. Learning to know**

According to <http://www.unesco.org/delors/ltoknow.htm>, this kind of learning deals not only with acquisition of knowledge but also with learning tools. It, therefore, may be regarded as both a means and an end in itself. As a means, people learn to understand the world around them for successful survival. As an end, on the other hand, people are happy to have acquired knowledge and discovery about something.

Furthermore, learning to know does not always take place in formal school but may also be done on an individual basis so as to increase individual judgment capacity about the world. Therefore ample opportunities should be given to children to learn more about the environments through acquisition of knowledge from basic education to university level to finalize with specialty without ignorance of the

general education which opens up the change to learn foreign languages and interact with different sorts of people.

Learning to know involves the process of learning to think as a lifelong one and can be undertaken through human experience. In this respect, as people's work becomes more and more dynamic, they will find that their thinking skills are increasingly being challenged at their place of work. Those who can think shall succeed.

## **2. Learning to do**

Learning to do, according to <http://www.unesco.org/delors/ltodo.htm> is closely associated with the issue of link and match: how is education adapted so that it can equip students to do the types of work needed in the future? Here, a distinction should be made between industrial economies, where most people work for others, and other economies which encourage entrepreneurship.

It is further argued that in paid employment developed throughout the Twentieth Century, training emphasizes the knowledge component of tasks, even in industry, as well as the importance of services in the economy. In other words, training must be competency-based in order for the trainees to turn advances in knowledge into innovations that will generate new businesses and new jobs. "Learning to do" can no longer mean what it did when people were trained to perform a very specific physical task in a manufacturing process. Skill training therefore has to

evolve and become more than just a means of imparting the knowledge needed to do a more or less routine job.

The first task is therefore to convert certified skills to personal competence. It is true that the major part played by knowledge and information in manufacturing industry renders obsolete with respect to the notion of specialist skills on the part of the workforce. The key concept now is one of "personal competence". Technological progress inevitably changes the job skills required by the new production processes. Purely physical tasks are being replaced by tasks with a greater intellectual or cerebral content such as the operation, maintenance and monitoring of machines and design and organizational tasks, as the machines themselves become more intelligent. Individual competencies are in great challenges from time to time. Thus, it is what people can do, not any more what people know.

More interestingly, there is a shift away from physical work - the service industries. Nowadays, everything is converted to service-based industries, even in education, the relationship between teachers and students is not any more like it was 50 years ago. Students are now treated as customers; and teachers and other administrative staff are service providers

Therefore, in the ultra high-tech organizations of the future, where relational inadequacies might cause serious dysfunctions, new types of skills will be required, with an interpersonal rather than intellectual



basis. This may provide an opportunity for people with few or no formal educational qualifications. People are paid what they can do, not any more what they know. Innovation and creativity are of paramount importance for globalized survival.

### **3. Learning to be**

As outlined in <http://www.unesco.org/delors/ltobe.htm>, a fundamental principle has been strongly re-asserted: the education should contribute to every person's complete development - mind and body, intelligence, sensitivity, aesthetic appreciation and spirituality. All people should receive in their childhood and youth an education that equips them to develop their own independent, critical way of thinking and judgment so that they can make up their own minds on the best courses of action in the different circumstances in their lives.

In this respect, one of the basic assumptions is that the aim of development is the complete fulfillment of man, in all the richness of his personality, the complexity of his forms of expression and his various commitments - as individual, member of a family and of a community, citizen and producer, inventor of techniques and creative dreamer'.

This human development, which begins at birth and continues all through a person's life, is a dialectic process which is based both on self-knowledge and on relationships with other people. It also presupposes successful personal experience. As a means of personality training,

education should be a highly individualized process and at the same time an interactive social experience.

This is actually a response to the fear of dehumanization of the world, associated with technical progress with important issue—education should enable each person to be able to solve his own problems, make his own decisions and shoulder his own responsibilities. Therefore, rather than educating children for a given society, the challenge will be to ensure that everyone always has the personal resources and intellectual tools needed to understand the world and behave as a fair-minded, responsible human being. More than ever before, the essential task of education seems to be to make sure that all people enjoy the freedom of thought, judgment, feeling and imagination to develop their talents and keep control of as much of their lives as they can.

This is not simply a cry for individualism. Recent experience has shown that what could appear merely as a personal defence mechanism against an alienating system or a system perceived to be hostile, also offered the best opportunity for making social progress. Personality differences, independence and personal initiative or even a task for upsetting the established order are the best guarantees of creativity and innovation. The rejection of imported high-tech models, the harnessing of traditional implied forms of knowledge and empowerment are effective factors in endogenous development. New methods have evolved from experiments

at local community level. Their effectiveness in reducing violence or combating various social problems is widely recognized.

In a highly unstable world where one of the main driving forces seems to be economic and social innovation, imagination and creativity must undoubtedly be accorded a special place. As the clearest expressions of human freedom, they may be threatened by the establishment of a certain degree of uniformity in individual behavior. The twenty-first century will need a varied range of talents and personalities even more than exceptionally gifted individuals, who are equally essential in any society. Both children and young person should be offered every opportunity for aesthetic, artistic, scientific, cultural and social discovery and experimentation, which will complete the attractive presentation of the achievements of previous generations or their contemporaries in these fields. At school, art and poetry should take a much more important place than they are given in many countries by an education that has become more utilitarian than cultural. Concern with developing the imagination and creativity should also restore the value of oral culture and knowledge drawn from children's or adults' experiences.

#### **4. Learning to live together**

Pursuant to <http://www.unesco.org/delors/ltolive.htm> Violence is prevalent everywhere and too often dominates life in the contemporary world, forming a depressing and contradictory fact with the hope of most people on earth with respect to human progress. Human history has

constantly been scarred by conflicts, but the risk is heightened by two new elements. Firstly, there is the extraordinary potential for self-destruction created by humans in the twentieth century. The new media can provide the entire world with information and unverifiable reports on ongoing conflicts. Public opinion becomes a helpless observer or even a hostage of those who initiate or keep up the conflicts. Until now education has been unable to do much to mitigate this situation. How can conflicts be peacefully resolved?

It is of course a good idea of teaching non-violence in schools but it seems quite inadequate with respect to what is really involved. The challenge is a difficult one since people have a natural tendency to overestimate their own abilities or those of the group to which they belong and to entertain prejudices against other people. Moreover, the general climate of competition that prevails in both domestic and international economies tends to turn competitiveness and personal success into modern values. In fact, this competitiveness is nowadays translated into a relentless economic war and a tension between rich and poor that breaks apart nations and the world and exacerbates historic rivalries. Regrettably, with its incorrect interpretation of what is meant by competition, education sometimes helps to sustain this state of affairs. However, chances are still ahead. Cross-cultural awareness can still be developed that is to teach pupils and students about human diversity and to instill in them an awareness of the similarities and interdependence of

all people. From early childhood, the school should seize every opportunity to pursue this two-pronged approach. Some subjects lend themselves to this - human geography in basic education, foreign languages and literature later on. Conflicts can therefore be resolved through dialogues rather than force.

From the above four pillars of education, it is clear that a study program should be able to provide comprehensive education (learning to know, to do, to be and to live together) in order that the graduates can be fully-fledged in subject matters of the study. They are knowledgeable, can do what is required of them to do, realize themselves as fully-developed human-beings, and finally can communicate globally with other individuals.

However, according to *Direktorat Akademik, Dikti* (2008:12), there have to be no clear cut division or grouping, meaning that a subject (lecture) may be designed to achieve more than one competency, thereby not limited to, for example, learning to know but cover comprehensively the other three pillars of education—learning to do, learning to be and learning to live together. Therefore in the process of developing a competency-based curriculum or syllabus (in case they refer to the same concept as the case of the current study) is to investigate the elements of each competency in order for the lecturer to be able to go on selecting the suitable teaching materials in line with the course he or she is in charge of.

In most cases, upon availability of a curriculum, the subjects of studies can be generated into syllabi by a team of lecturers. The syllabi are then generated into

course outlines and finally into lesson plans by the classroom lecturers who will really implement to competency-based curriculum in order to equip the students with competencies as specified in the curriculum.

### **E. Competency-Based Syllabus Design**

It should be noted that syllabus and syllabus design differ significantly in some respect. A syllabus may be thought of as ‘course outline’ or program of study (Thesaurus: English). The heading of a syllabus normally has name of the course, credit points, time allotment, venue, and name of the lecturer, including the telephone number at which he or she can be contacted.

Below the heading is the course description outlining ‘what the course about, and the benefits upon completion of the course?’ This is followed by the general instructional objectives on the basis of which the lesson plan should generate specific instructional objectives which the students should achieve through classroom activities organized by the classroom teacher with his or her teaching materials

Meanwhile, syllabus design is the design itself, how a syllabus is designed as such, including the rationales for such a decision to take a particular design. A competency-based design therefore is a design of a syllabus which takes into account what competencies the students will achieve upon completion of the course.

In ESP program, the syllabus is also the curriculum itself since ESP or simply English is only one subject of studies within a broader curriculum of the

major with a lot of subjects. In other words, designing ESP syllabus is at the same time designing the curriculum of ESP for which certain principles must be strictly adopted. Most importantly, however, a syllabus must be able to provide the classroom teachers and other concerned individuals with (1) a rationale and outline of a school subject, (2) an overview and specification of what should be taught and learned, and (3) guidance on applying centralized standards to assess students to ensure that classroom and school level assessment aligns with systemic practices (Queenslands Studies Authority, 2008).

Furthermore, QSA (2008) sets out the principles of syllabus design under three issues, such as (1) a syllabus ought to be ‘succinct’ in the sense that it should not be lengthy, (2) it should be written in teacher accessible professional language, and (3) it should refer teachers to authorized resources on materials selection, unit and lesson planning, assessment, pedagogical strategies, and specific needs for identifiable students group. In short, a syllabus should be used friendly and warm (Slatterly and Carlson, 2005).

With respect to the design of a competency-based syllabus, *Direktorat Akademik, Dirjen Dikti*,(2008) has set out procedures to design a competency-based curriculum of which the principles can be used to design a competency-based syllabus of ESP since, as has been previously mentioned, ESP is only one of the subjects within a curriculum.

First of all, the graduate profile of the study program must be checked in order to determine the primary competency with respect to ESP, which simply adds an attribute to the profile as ‘having a good command of English in

accordance with their future professions' in response to weaknesses (SWOT Analysis and Tracer Study) of the current syllabus pertinent to the current curriculum as a whole.

Based on the graduate profile, a syllabus designer can determine the primary competency which can be measured or assessed upon completion of the course with predetermined indicators for successful achievement. Thus, the graduate profile is easily identified from the graduate competencies which need to be achieved through well-selected and professional teaching materials from reliable resources, lesson planning and methods of teaching.

Several teaching models mostly shifting from Teacher-Centered Content Oriented (TCCO) to Student-Centered Learning (SCL) are suggested in *Direktorat Akademik, Dirjen Dikti*,(2008), among others include: (1) Small Group Discussion; (2) Role-Play & Simulation; (3) Case Study; (4) Discovery Learning; (5) Self-Directed Learning; (6) Cooperative Learning; (7) Collaborative Learning; (8) Contextual Instruction; (9) Project-Base Learning, and (10) Problem-Based Learning and Inquiry.

In this case, teachers or lecturers are challenged to apply any of the ten teaching and learning models above according to the nature of the subject in order for them to be able to perform well in teaching using a competency-based syllabus or curriculum. This is of course not an easy task for most Indonesian lecturers who have been accustomed to teaching a subject employing 'lecturing' on a regular basis.



The emergence of student-centered approaches as described above may challenged the teachers and the students alike—that is to change the habit of lecturing on the part of the lecturer, and that of passive listeners on the part of the students into more conducive and participative classroom environments.

An example of ESP program can be seen at Kaplan Learning Institute (<http://kaplan.com.sg/lscoursedetail.aspx?id=3cf221da-e601-4633-a8bd-f20d85251024>, accessed on June 29, 2012) in its Language Program called ‘Certificate in Professional Accountancy Language Program (PALP)’. This program caters for (1) Workplace Literacy Series, and (2) English for Accountancy, each of which has two levels: Intermediate and Advanced.

The Workplace Literacy Series of intermediate level is descriptively outlined as follows:

The Workplace Literacy Series (intermediate level) is a National Qualification targeted at individuals who have basic survival needs for very routine social demands. They understand simple learned phrases easily and simple phrases containing familiar vocabulary, spoken slowly with frequent repetition. Learners in the Intermediate module may be able to interpret simple material on familiar topics such as simple directions, schedules, signs, maps and menus. They may be able to fill out forms requiring basic personal information and write short, simple notes and messages based on familiar situations. In terms of their employability, they can handle jobs and/or training that involve basic oral and written instructions and diagrams if they can be clarified orally.

From the course outline in Workplace Literacy Series, it is clear that the students would be trained to work as professional accountants at international settings.

Meanwhile, English for Accountancy of intermediate level is descriptively outlined as follows:

Equivalent to IELTS 4.0, the English for Accountancy (intermediate level) course focuses on a different grammar point or vocabulary usage. There are numerous listening and reading passages to beef up students' comprehension skills. On completion of this level, students will experience noticeable improvement in their use of grammar and written expression, as there is a strong emphasis on written work and grammar.

Similarly, the above description of course outline gives a clear picture of what language functions and features that will be offered to the students taking the course. The advanced level of the course is not presented here since the writer's concern is on the format and the importance of course outline from which expected learning outcomes (competencies) can be identified.

## **F. Syllabus Production**

Normally, as practiced by several universities, a syllabus is generated from the curriculum even though, as previously mentioned, a syllabus is also a curriculum as the case of ESP in Accounting Study Program.

Semarang State University (*UNNES*), for example has set out the process of syllabus production, employing specific steps that should be adopted by any study program with reference to the National Education Ministerial Decree No.232/U/2000. The process is described as follows:

1. The production of syllabi involves a line of managers, such as Dean, Deputy Dean for Academic Affairs, Head of Department and Head of Administration.

2. Deputy Dean for Academic Affairs issues a letter of instruction to make syllabi.
3. Head of Department accepts the letter and forwarded to lecturers
4. Each lecturer is assigned to make a syllabus draft according to his or her expertise.
5. The syllabi are forwarded to Head of Department for verification
6. Head of Department reviews all syllabus drafts in terms of format and clerical matters.
7. Head of Department and Lecturers discuss possible revisions
8. The revised syllabi are forwarded to Deputy Dean for Acceptance
9. The syllabi are approved and validated by Dean
10. The syllabi are filed by Head of Administration

The above procedural steps are so bureaucratic in nature that each managerial line is assigned to a particular part of syllabus production. However, it appears that Head of Department is the most influential manager since he or she must assign the making of syllabi to lecturers with appropriate expertise and talents. Meanwhile, Dean and Deputy Dean are assigned for acceptance and approval. Finally, Head of Administration is responsible for syllabus filing.

The above procedures for syllabus production can be accessed in PDF format at: <http://bpm.unnes.ac.id/wp-content/uploads/2011/11/PM-AKD-05-Penyusunan-Silabus.pdf>.

From the above discussion on competency-based curriculum and syllabus, as well as pursuant to the current study, the following strategic stages of developing a syllabus can be formulated as follows:

1. Determining the graduate competency within ESP scope;
2. Identifying the competency standard to be generated into basic competencies;
3. Collecting possible teaching materials in support of the identified competencies;
4. Determining the topics of discussion, including the language functions and the language features;
5. Determining the syllabus format, and
6. Writing up the syllabus.

#### **G. On SWOT Analysis**

SWOT analysis is not new in education. It is a reflection of the strength, weaknesses, threats and opportunities within an educational institution as internally and externally viewed. The position of SWOT analysis is of crucial importance in decentralized education as claimed by educational industries in the world (Valkanos, Anastasiou and Androutsou, 2009).

It was argued (*Ibid.*,:1) that ‘...proper exploitation of the potentials of SWOT Analysis may offer opportunities towards the directions of a rather higher educational level provision.’ It presupposes any strategic planning of both short

and long terms. In accreditation assessment, SWOT Analysis is presented as self-evaluation to reflect the current status for a better performance in the future.

From SWOT Analysis, strengths can be maintained or even further strengthened; weaknesses can be converted into strengths by implementing special programs (projects); opportunities can be worked out; threats can be seen positively and turned into opportunities.

In this study, SWOT Analysis was performed to justify that there is an urgent and pressing need for a change of the English syllabus for Accounting Study Program as can be seen from the weaknesses and threats. In other words, without doing syllabus reforms, the study program may be in danger with respect to its long-term plan to become a world class university with entrepreneurial spirits.

It should be noted, however, that the SWOT Analysis presented in the current study is only for the purpose of English Syllabus Redesigning and may be different from the SWOT Analysis of Accounting Study Program for other purposes, such as Accreditation Status Renewal or Grant Proposal, etc.

#### **H. On Needs analysis**

In order to come up with the competency standard, it is important to conduct needs analysis of which the role is to identify the task within ESP (Ferris & Tagg, 1996 and Ferris, 1998). Through needs analysis, the real setting in which the target language is used can be described (John & Dudley-Evan, 1991), or to use the knowledge gained as the basis for change in the target context (Benesch, 1996).

Ideally, when designing a curriculum, needs analysis involves stakeholders, industries and any other related sector with the final goal to have the curriculum structure in which English (ESP) is listed as one subject of study. In syllabus designing (redesigning), the needs analysis may be conducted through interviews, surveys, and observations, involving both managerial staff (of a faculty) and the students as internal stakeholders.

## **CHAPTER III**

### **RESEARCH METHOD**

This chapter deals with the research method which includes the discussions of (1) the type of the study, (2) the data display, (3) the techniques of data collection, (4) the techniques of data analysis, (5) the research procedures, and (6) the sources of data. So designed is this chapter that it may become the barometer of scientific undertakings with which the writer shall adhere in the execution of the study.

#### **A. Type of the Study**

The current study is classified as a policy study since the findings shall be presented or offered to Accounting Study Program at the Economics Faculty, UNISBANK for possible implementation toward quality improvement as a will-be world class university with entrepreneurial spirits in accordance with the vision and missions at both university and faculty levels.

However, since the study is also an academic research, that is submitted in a partial fulfillment of the requirements for a graduate degree (Master) of Humanity majoring in Applied Linguistics at Postgraduate Studies of Diponegoro University (UNDIP) Semarang, the writer has no authority whatsoever to force the aforementioned study program to implement the redesigned syllabus. In other words, the proposed redesign of the syllabus may be used just as an alternative syllabus.

Furthermore, the study is explorative and descriptive in nature (Cohen, et al. 2001:390-393). It does not set any hypothesis to test nor does it theorize something. Instead, it identifies, assesses and analyzes the students' instructional needs (needs analysis /assessment) in order to come up with the **competency standard** which can be generated into basic competencies in the four language skills as required of the students in order for them to be linguistically literate in English in accordance with their professions as prospective accountants.

#### **B. Data Display**

The taped interviews were transcribed and put at the Appendix. During the process of analysis, especially with respect to the description of the Accounting Study Program in terms of the current syllabus, content coursework, teaching methods, the writer quoted the data from the interviews and presented argumentatively to support the on-going discussion. Despite the fact that the interviews were conducted in Bahasa, the writer did not present the data as such in the analysis. Instead, she directly interpreted and embedded the information into her arguments in English as this would give a better look of the research report.

Special codes were also assigned to the actual statements made by the interviewees for ease of reference during the process of embedding the information into the on-going discussion of the findings with a view to justifying the validity of the data under analysis.



Meanwhile, the questionnaire as the instrument of the needs analysis was analyzed using Microsoft Excel Program. The results of the analysis which would be used as the basis of formulating both Competency Standard and Basic Competencies were presented in graphs for ease of description.

In addition, the questionnaire would also yield information on the mode of teaching the four language skills. The data was also presented in graphs for ease of description about the phenomena of the students' attitudes toward the ESP Class.

It should be noted, however, that the questionnaire was developed on the basis of the vision and missions as outlined in the Academic Guideline 2011-2012 of the Economic Faculty—with a central theme of producing quality graduates who can compete professionally in regional, national and international (global) levels. It was therefore assumed that such graduates had to considerably master the four language skills of English for professional communication across the globe.

Furthermore, to gain international recognition of the competency standard, the writer also adopt Kaplan Language Program: Certificate in Professional Accountancy Language Program in which the learning outcomes are as quoted below:

- Increased proficiency in the English language, equivalent to between +0.5 and +1.0 in IELTS
- Significant increase in the understanding, retention and use of business vocabulary
- Production of clear and succinct language, in accordance with the requirements of professional examinations

- Greater degrees of confidence in linguistic ability and familiarity with target tasks
- Greater learner autonomy
- Ability to solve case study problems in a second language and possession of virtual business experience through simulated business management

(<http://kaplan.com.sg/lscoursedetail.aspx?id=3cf221da-e601-4633-a8bd-f20d85251024>) Accessed on June 29, 2012

Based on the above learning outcomes, the writer developed the questionnaire assuming a more or less similar competency standard to be implemented in the redesigned competency-based ESP syllabus for Accounting Study Program, Economics Faculty, Stikubank (UNISBANK) University Semarang (See Appendix 2 for a complete set of the questionnaire).

### **C. Techniques of Data Collection**

A structured interview kit was administered on May 8, 2012 to the Head of Accounting Study Program, as the Key Person (Rossi and Freeman, 1993) to obtain general information on the current curriculum with respect to vision and missions of the Economics Faculty, UNISBANK and other general policies regarding English subject and their implementation.

Another structured interview kit would be administered on May 10, 2012 to one of the English lecturers to obtain both general and specific information with respect to the current syllabus of English including its access and implementation, including their expectations. Curriculum documents, if possible, would also be

researched to get the data with respect to the current syllabus and the English textbooks being used by the classroom lecturers.

In addition to interviewing one of the English lecturers, an interview kit was administered on May 15, 2012 to one of the accounting lecturers to get the information of the contents needed. By so doing, the writer can anticipate what vocabulary items might be included in redesigning the current syllabus.

The last structured interview kit was administered on May 8, 2012 to an accounting practitioner—who happens to be the Head of Accounting Study Program—to get the data on possible English language functions which are really used in the field, that is to perform linguistically as an accountant.

The students of Accounting Study Program were surveyed on May 3, 2012 with the use of questionnaire to obtain their needs and expectations regarding the English competencies. There were 37 students participating in the survey. Thus, as suggested by Rossi and Freeman (1993:84), the data can be both qualitative and quantitative. The qualitative data are useful for determining the nature of the needs, while the quantitative data are necessary for determining the extent of the needs.

In short, the data collecting activities can be summarized in Table 3.1 below in order to have a clear picture of the writer's research procedures.

**Table 3.1 Data Collecting Activities**

No.	Dates	Activities
1.	May 1, 2012	Personal contact with the dean of economics faculties, who then delegated all the research activities to the persons in charge.
2.	May 3, 2012	Administering questionnaire to the students

3.	May 8, 2012	Interviewing the head of accounting study program
		Interviewing an accountant
4.	May 10, 2012	Interviewing one of the English lecturers
5.	May 15, 2012	Interviewing one of the accounting lecturers

#### **D. Research Procedures**

Upon approval of the research proposal, the writer was ready to conduct the research for which the following procedures were taken accordingly as follows:

1. Developing personal contacts with key persons in Accounting Study Program, Economics Faculty, *UNISBANK*; upon submission of a permission letter from the Head of Applied Linguistics Study Program, Postgraduate Studies, UNDIP forwarded to the Dean of Economics Faculty, UNISBANK, Semarang.

From this point, the writer was introduced to the Head of Accounting Study Program who set the appointment for an interview. Another appointment to see one of the English lecturers for an interview was also set in addition to the appointment with one of the economics lecturers. Luckily, the Head of Accounting Program is also an accounting practitioner. Another interview appointment was thereby made with an accounting practitioner.

2. From Step (a) above, the writer conducted structured interviews with those key persons (Department Head, one English lecturer in charge, one economics lecturer, and an accountant) from whom the data were

then transcribed and coded for ease of reference during the process of analysis.

3. Based on the results of the interviews, the writer performed SWOT Analysis of Accounting Study Program with reference to English for Specific Purposes (ESP). The results of the SWOT analysis were displayed in a table for further description.
4. The next step was to conduct a survey employing questionnaire of needs analysis. As has been previously touched upon, the questionnaire was used to justify the students' needs with respect to ESP.
5. From Step (d) above, the writer performed the data analysis: coding, classifying, quantifying and present the results in graphs for ease of description and display to identify competency standard, to predict language functions and features;
6. The next step is to implement the results of needs analysis to redesign the current syllabus to become a Competency-Based English for Specific Purposes (ESP) Syllabus
7. To present the results of the study scientifically, the writer wrote up the report of the study in a journal format to be defended before the examination board.
8. From the journal seminar, the write wrote the thesis, elaborating in a great detail adding more information relevant to the current study paying a particular attention to the suggestions made by the examiners during the journal seminar.

### **E. Techniques of Data Analysis**

The SWOT analysis was not actually set to answer the research questions. Instead, it was performed as a preliminary facts finding about the current situation (profile) of Accounting Study Program on the basis of which, the writer had strong evidence for the dire and pressing needs of syllabus redesigning.

The data obtained from the questionnaire were analyzed categorically to determine the nature and the extent of the needs in order to come up with English competencies, English language functions and linguistics features in anticipation of the target command of English as required in the workplace as accountants.

The data were presented in graphs, highlighting the degree of importance, and possibly quantified into percentage for ease of description and interpretation. As has been mentioned before, qualitative data would be useful to generate the nature of the needs and quantitative data would be useful to investigate to what extent the needs are urgently required.

Based on the findings, a sample syllabus for teaching ESP majoring in Accounting was presented to the teacher (lecturer) for him or her to adopt or adapt the syllabus. A package of ESP Program (Ebook and Multi-ROM) was also presented for use by the classroom lecturer.

### **F. Source of Data**

The data for the study were collected from three different sources. They are from informants, questionnaire and form documents.

There were four informants for the study each of whom is described as follows:

1. The head of Accounting Study Program

This informant is of paramount importance since he knows everything about the overall organization of the study program.

2. An English Lecturer for the Program

The English lecturer is the one who really experiences teaching English in class. Not only does he / she deal with the teaching materials but also how he / she handles the class.

3. An Economics Lecturer

An economic lecturer is a reliable resource person from whom the data about particular economic concepts were taken. He / She has much information as to what extent the students comprehended the accounting terminologies in English.

4. An Accountant

An accountant knows more what is required in a profession as an accountant. This includes the tasks, and in particular what language functions and features as used in daily office communication.

Information from the head of the study program gave overview about the program operation. On other hand, information from the English lectures gave clear description about the process of teaching and learning as an implementation of the syllabus; while the economics lecturer gave information about the contents

of the course. Furthermore, the accountant gave information about job description on the basis of which language functions could be formulated as required at the job site.

Questionnaires were administered on May 3, 2012 to 40 students (3 of whom were excluded for inconsistent responses) of accounting study program (randomly sampled out) in order to obtain their needs and expectations regarding the English competencies. In other word, the 40 students are the stake holders or the users of the old and the proposed new syllabus redesigned by the study. Thus, as suggested by Rossi and Freeman (1993:84), the data can be both qualitative and quantitative. The qualitative data are useful for determining the nature of the needs, while the quantitative data are necessary for determining the extent of the needs.

The study also made use of formal documents, such as the English syllabus currently used at the department and the academic handbook in support of the current syllabus redesigning.



## **CHAPTER IV**

### **FINDINGS AND DISCUSSION**

This chapter deals with the most important issue of this study, namely findings and discussion. It answers the research questions that have been formulated in Chapter I, on the basis of the theoretical framework in Chapter II and adopting the research procedures described in Chapter III.

#### **A. Findings**

The current study presents the Findings in four parts, (1) Current Syllabus at the Accounting Study program, (2) Needs Analysis, (3) Identifying Competency Standard, (4) Syllabus Redesigning.

##### **1. Current Syllabus at the Accounting Study program**

In general, it is clearly stated in Academic Handbook of UNISBANK (2011/2012) with a particular reference to the Vision and Missions of the Economics Faculty that this faculty aims to produce graduates with global competitiveness. The Accounting Study Program has been accredited by the National Board of Accreditation with the score of B.

An interview with the head of Accounting Study Program further reiterated that cooperation with overseas universities have just started (Data 1.4) to really achieve the global competitiveness in 2020. Furthermore, it was stated that English is offered in 4 credit points, 2 credit points in a formal lecture, the

other 2 credits of TOEFL training which is counted as 0 points during the initiation program and right prior to graduation (Data 1.5).

It was also stated that the English syllabus had so far been left to the course coordinator together with his or her team to design. There was also a special training in syllabus design and therefore the old syllabus is different from the new one in that the old one stressed on theories; and the new one on practice. There are, totally, 14 sessions plus two tests (mid and final), each session runs for 100 minutes (2 credits).

Furthermore, the interview with the English lecturer—who happens to be the course coordinator) supported the Head of Accounting Study Program that there were 14 sessions and two tests (Data 2.1). First of all, there was a discussion among lecturers of the English subject on the syllabus and the textbook. It was done only once; meaning that the learning and teaching processes were eventually similar from term to term in any academic year (Data 2.4). It was a team of lecturers (led by the coordinator) who created the syllabus (ESP) which was actually designed for two study programs: Accounting and Management (Data 2.5). Editing was undertaken on an incidental basis whenever there was a need to add or delete some items without the consent of the Head of Study Program (Data 2.7). The textbook used was a kind of compilation from different resources (Data 2.9).

With respect to the language skills being taught, it was stated that the class was too big (often more than 40 students). Therefore, it was kind of hard to teach listening and speaking, and these two skills were then limited to listening to the

teacher's reading the text (Data 2.10) of academic issues (Data 2.11) and speaking was quite limited to casual conversation with some students as a means of evaluation of the comprehension of the on-going topic—oral question and answer about the text (Data 2.10). Meanwhile, Economic journals were not touched upon; the students were exposed on the classroom textbook (Data 2.14). Writing was limited to answering the questions from the reading text in a written form (Data 2.16). Any business transaction was not given (Data 2.15), therefore the lecturer herself doubted that the students could finally work in a foreign company (Data 2.17). Writing activities include translation and vocabulary enrichment (Data 18-19) as assigned in the handout (textbook).

In short, the current English syllabus for Accounting Study Program can be outlined as follow (See Appendix 4 for the complete current English syllabus for Accounting Study Program):

1. Heading

The heading consists of information such as (a) Subject, (b) Credit, (c) Study Program, and (d) Course Coordinator.

2. Course Contents

The course contents are tabulated covering the instructional elements such as (a) topic, (b) sub-topic, (c) Weeks, (d) Time Allotment, (e) Institutional Objectives, (f) Instructional Objectives, and (g) Meeting (covering Organized Evaluation and Unorganized Evaluation), finally (h) References

From this point, it can be seen that the current syllabus has not been presented according to the format of a competency-based syllabus. In addition, the lessons have only been specified into the same orderly pattern, namely Grammar, Reading, Vocabulary and Translation. This pattern goes on up to the end of the semester, differing only in topics of grammatical features, reading and vocabulary selection, and translation tasks.

Finally the English lecturer at Accounting Study Program also commented that actually the four language skills had to be integrated but it was kind of difficult to carry out. The economics faculty is quite different from the language faculty in terms of the teaching of the four language skills (Data 2.20). There was some hope for the future betterment (Data 2.21).

Another interview was held between the writer and an accountant who happens to be the Head of Accounting Study Program. According to the interview, it was stated that there were two types of accountants—internal and external (Data 3.1), each of whom was in charge of external and internal auditing. An accountant might also be required to present the results of auditing to interested parties (Data 3.2) but in this case the accountant being interviewed did not specify what language was used in the presentation. The writer assumed that, as far as local companies or institutions were concerned, the language would be Bahasa Indonesia.

However, once an accountant was involved in foreign companies or international business transactions, he or she should be ready with English of both receptive and productive levels. This was supported by the interviewee (Data 3.3),

stating that an accountant needed to know the English terms used in accounting. With respect to national and international economic News, it was stated that Bahasa would suffice the needs since international news was also presented in Bahasa by the majority of local newspapers or magazines (Data 3.4).

Finally, in the interview with an accounting lecturer, it was stated that the students had been equipped with sufficient knowledge for a profession as an accountant. With respect to the mastery of English accounting terms, it was stated that the students had also be equipped with such knowledge but they were supposed to explore more by themselves (Data 4.1-2). Nevertheless, it was stated that there had so far been no coordination between the English lecturers and the Accounting lecturers (Data 4.3).

Based on the above interviews and the current syllabus, the SWOT analysis can be presented in Table 1 below:

**Table 4.1. The SWOT Analysis of ESP at Accounting Study Program**

<b>STRENGTHS</b>	<b>WEAKNESSES</b>
<ul style="list-style-type: none"> <li>• The Study Program, accredited B is committed to excellence in providing services.</li> <li>• The Head of the Study Program is fully concerned with the importance of English in global competitiveness.</li> <li>• English is taught by a team of experienced lecturers and coordinated by a senior lecturer.</li> <li>• The current syllabus is available with clearly defined institutional and instructional objectives apart from good assessment systems</li> <li>• The English Textbook is a</li> </ul>	<ul style="list-style-type: none"> <li>• English is offered only 2 credits plus TOEFL and initiation programs with 0 credit (in practice = 2 credits).</li> <li>• English classes are of big size (&gt; 40 students).</li> <li>• No full time lecturers are available.</li> <li>• No ESP published materials for students are available.</li> <li>• The current syllabus has not been designed according to the format of Competency-Based Syllabus.</li> </ul>

<p>compilation of several good resources.</p> <ul style="list-style-type: none"> <li>• Initiation and TOEFL programs are available.</li> </ul>	<ul style="list-style-type: none"> <li>• The current syllabus is very grammar oriented with reading and translation on accounting issues.</li> <li>• Listening is limited to that of the lecturer's English for instructional purposes.</li> <li>• Speaking has not been dealt with appropriately.</li> <li>• E-learning has not been effectively made use of</li> </ul>
<b>OPPORTUNITIES</b>	<b>THREATS</b>
<ul style="list-style-type: none"> <li>• The Study Program can be developed into a higher accreditation level—A.</li> <li>• More involvement of the Head of Study Program in Syllabus and Material Design is still open.</li> <li>• The ESP syllabus can be developed in the correct format of a Competency-based syllabus.</li> <li>• English textbooks can be more developed;</li> <li>• ESP package program which deals with the four language skills in line with accounting issues can be used.</li> <li>• Initiation and TOEFL can be made formal, not just additional programs</li> <li>• E-learning can be more developed and effectively made use of as the proposed textbook is e-book (PDF) which can be uploaded for independent study.</li> </ul>	<ul style="list-style-type: none"> <li>• Other universities (competitors) have promoted English as a highlighted program with 4-6 credits per semester and many more language activities.</li> <li>• Existing students may want to transfer their study to other universities.</li> <li>• Student's intakes may decrease year after year.</li> <li>• The current situation may contribute to the loss of chance of Unisbank to be a world class university in 2020 as specified by the central vision.</li> </ul>

## 2. Needs Analysis

The needs analysis in the study is based on the results of the questionnaire administered to 37 students of Accounting Study Program. The questionnaire is of

two parts: Part 1 leads to the identification of the Competency Standard, and Part 2 leads to the students' preference with respect to the mode of teaching (delivery).

The questionnaire is of self-evaluation in nature whether or not the students have reached a particular Competency standard designed toward a world class university as assigned in the vision. It is guided by four items for each Competency standard for the four language skills (listening, speaking, reading and writing). The four items concerned are as follows:

### **Listening Skill**

1. Whether the students can understand lectures in accounting delivered in simple English;
2. Whether the students can participate in discussion on accounting using simple English;
3. Whether the students can responded orally when encountered with an individual speaking simple English about accounting;
4. Whether the students can physically responded to instructions in simple English with respect to the profession as an accountant.

### **Speaking Skill**

1. Whether the students can give a short presentation in simple English about accounting;
2. Whether the students can participate in discussion on accounting using simple English;

3. Whether the students can initiate a simple talk in English about accounting;
4. Whether the students can give simple instructions in English related to the profession as an accountant.

### **Reading Skill**

1. Whether the students can understand simple texts in English with respect to accounting profession;
2. Whether the students can respond orally to a simple text in English with respect to the accounting profession;
3. Whether the students can respond in writing to a simple text in English with respect to the accounting profession;
4. Whether the students can give arguments (pro/cons) in simple English with respect to accounting-related texts.

### **Writing**

1. Whether the students can write application letters in simple English in response to a Want Ad with respect to a profession of accounting
2. Whether the students can write application letters in simple English in response to a Want Ad with respect to a profession of other than accounting
3. Whether the students can write a CV in simple English with respect to a profession of accounting;



4. Whether the students can write a CV in simple English with respect to a profession of other than accounting;

The above assumed Competency standard would foreground the identification of the real competency standard that would be proposed in the revised ESP syllabus in support of the university’s vision and mission that is to produce graduates who can compete professionally at regional, national and international levels. The competency standard was also proposed to be in line with Kaplan Learning Institute’s Certificate in Professional Accountancy Language Program.

### 3. Competency Mapping

The first step in the process of redesigning the syllabus is to analyze the competency standard for each of language skills through developing a competency mapping. By so doing, the first research question is thereby answered, namely “What competency standard do students of accounting study program require to have a considerably good command of English in the work place?”

Presented in Table 4.1 below is the competency mapping for the listening skill based on the result of the questionnaires:

Table 4.2 **Competency Mapping of students’ listening skill**

No	Competency	5	4	3	2	1
1	The students can understand lectures in accounting delivered in simple English;		16%	54%	24%	5,4%

2	The students can participate in discussion on accounting using simple English;		2,7%	51%	38%	8,1%
3	The students can respond orally when encountered with an individual speaking simple English about accounting;		8,1%	41%	46%	5.4%
4	The students can physically respond to instructions in simple English with respect to the profession as an accountant.	2,7%	14%	46%	27%	11%
Total of Surveyed students = 37 respondents						

In designing the syllabus, the writer used the assumptions with reference to the vision and missions of either the faculty or university, namely being ready to compete regionally, nationally and globally. From the result of the questionnaire it can be justified that most of the students do not have competencies as assumed in order to be ready for the skill as globally required.

In listening competency-1, for example, only 16% of the students positioned themselves as being able to understand lectures in accounting easily delivered in simple English; and none of them in the position of being far beyond the set competency. Even 24% of them were below the competency; in other words, they cannot understand the lectures in English. Extremely speaking, 5.4% were far below the standard. However, 54% of them positioned themselves as being within the competency.

Listening competency-2 indicates worse positioning. Only 2.7% of students felt that they could participate in discussion on accounting using simple English. Meanwhile, 38% of them were below the competency and 8.1% were far below the competency, namely not being able to participate in such discussion despite only using simple English. However, 51% of them positioned themselves as being

able to participate in discussion. This is a normal condition for non-English department students.

With respect to competency-3, 46% and 54% of students positioned themselves as below and far below the competency respectively, namely not being able to respond orally when encountered with an individual speaking simple English about accounting. Only 41% of them positioned themselves as being able to respond orally and 8.1% of them positioned themselves beyond the competency.

The last competency in listening is being able to physically respond to simple English instructions dealing with the profession as an accountant, the data show that the students occupied every position. For example, 2.7% of students managed to occupy the highest position namely far beyond the set competency. However, 11% of them occupy the lowest position, namely far below the set competency. Meanwhile, 14% of them felt themselves beyond the set competency. On the contrary, 27% of them felt themselves below the set competency. There were still 46% of students positioning themselves as being able to respond physically.

Furthermore, the competency mapping for the speaking skill is presented in Table 4.2 below.

**Table 4.3 Competency Mapping for the students' speaking skill**

No	Competency	5	4	3	2	1
1	The students can give a short presentation in simple English about accounting;		2,7%	35%	46%	16%
2	The students can participate in discussion on accounting using simple English;		5,4%	30%	43%	22%

3	The students can initiate a simple talk in English about accounting;		5,4%	32%	46%	16%
4	The students can give simple instructions in English related to the profession as an accountant.		5,4%	30%	46%	19%
Total of Surveyed students = 37 respondents						

Similar to the listening competence, the data of students' competence in speaking shows that they were less confident in those two skills. These data were then used to develop the redesigned syllabus paying more attention to both listening and speaking skills since it is clearly seen from Table 4.2 above that none of them felt their skills being far beyond the set competency.

Table 4.2 shows a consistency of data dealing with four sets of speaking competencies. Most of the students fell on the position of being below standard with percentage of 46% for speaking competency-1, 3 and 4 and 43% for speaking competency-2. Even, there were a lot of percentages in position of as far below standard, namely 22% for speaking competency-2, 19% for speaking competency-4 and 16% for speaking competency-1 and 3. It means that they are not able (1) to give a short presentation in simple English about accounting, (2) to participate in discussion on accounting using simple English, (3) to initiate a simple talk in English about accounting, and (4) to give simple instructions in English related to the profession as an accountant. However, 35%, 30%, 32%, and 30% of students respectively in speaking competency were quite confident positioning themselves within the competence standard, even 2.7%, 5.4%, 5.4% and 5.4% of them felt that they respectively were beyond standard.

Presented in Table 4.3 below is the competency mapping for the reading skill based on the result of the questionnaires.

**Table 4.4 Competency Mapping of students' reading skill**

No	Competency	5	4	3	2	1
1	The students can understand simple texts in English with respect to accounting profession;	2,7%	14%	70%	14%	
2	The students can respond orally to a simple text in English with respect to the accounting profession;		14%	59%	24%	2,7%
3	The students can respond in writing to a simple text in English with respect to the accounting profession;	2,7%	16%	49%	27%	5,4%
4	The students can give arguments (pro /cons) in simple English with respect to accounting-related texts.		5,4%	24%	59%	11%
Total of Surveyed students = 37 respondents						

Most of the students (70%) positioned themselves as within standard. Even there were 14% and 2.7% of students positioning themselves respectively as being beyond and far beyond the set competency standards. It means that they felt that they were able to understand simple texts in English with respect to accounting profession. None of them felt on the position as being far below standard and only 14% of students felt they were below standard.

With respect to the other two competencies, namely students' ability to respond orally to a simple text in English with respect to the accounting profession and to respond in writing to a simple text in English with respect to the accounting profession, 49% and 50% of students respectively positioned themselves being within standard. It means that they felt that they could respond

both oral and written forms. Even, 14% and 16% of students positioned themselves as being beyond standard and 2.7% positioned themselves as being far beyond standard of the set competency standards. In this case, it might be easier for them to respond to a written text. They might make use of the context in understanding the text.

However, there were still 24% and 27% of students positioning themselves as being below standard. Even, 2.7 and 5.4% of students positioned themselves as being far below standard. Such a group of students should be encouraged in developing the reading skill.

In the set competence of giving argument (pro/cons) in simple English with respect to accounting-related texts, most of students (59%) positioned themselves as being below standard with the percentage, and far below standard with the percentage of 11%. Surprisingly, there were still 24% of students being of confidence to claim that they were within standard and 5.4% of students claiming themselves as being beyond standard.

Those who were confident enough might think that they were able to give arguments when encountered with written texts. Meanwhile, those who were not confident might think that they were not able to give spoken arguments in response to written texts. This data were quiet similar to those of speaking competency.

Finally, the competency mapping for the writing skills based on the questionnaire is presented in Table 4.1 below:

**Table 4.5 Competency Mapping of the students writing skill**

No	Competency	5	4	3	2	1
1	The students can write application letters in simple English in response to a Want Ad with respect to a profession of accounting	11%	43%	35%	14%	11%
2	The students can write application letters in simple English in response to a Want Ad with respect to a profession of other than accounting		14%	46%	30%	11%
3	The students can write a CV in simple English with respect to a profession of accounting;		16%	38%	41%	5,4%
4	The students can write a CV in simple English with respect to a profession of other than accounting;		11%	43%	35%	11%
Total of Surveyed students = 37 respondents						

Dealing with the competency for writing application letters in simple English in response to a Want Ad with respect to a profession of accounting 43% of the students were beyond standard and 35% of them being within standard. It means that they were confident that they were able to write application letters in response to an accounting related job. Even, 11% of them had a higher level of confidence, positioning themselves as being far beyond the set competency. However, 14% and 11% of students positioned themselves as being below and far below standard despite being a minority group. Thus, in general they felt that they were able to write application letters.

On the contrary, when they were supposed to write application letters in response to a profession other than accounting, they were of less confidence. In this case, none of them positioned themselves as being far beyond standard of the

set competency. Even, 30% and 11% of them positioned themselves as being below and far below standard. Surprisingly, 46% and 14% of students felt they were able to write such application letters, positioning themselves as being within and beyond the competency standard.

When they were asked to position themselves whether they could write a CV in simple English with respect to a profession of accounting and to a profession of other than accounting, they gave quite equal positioning to both set competencies of writing CV. They were confident to claim they were within standard (38% and 43% of students), below standard (41% and 35% of students) and being far below standard (5.4% and 11%) of the sets competencies. However, 16% and 11% of students felt they were able to write such CV described as being within and beyond the competency standard.

#### **4. Identifying Competency Standards**

Based on the needs analysis above, it is not really hard to identify the competency standard of the proposed redesign of the syllabus. However, before going any further, it is necessary to review the competency standard for each language skill formulated on the basis of the results of the questionnaire as follows:

1. **Listening Skill:** The students, upon completion of the course, can understand meanings expressed in simply and carefully structured spoken texts of economic discourse.



2. **Speaking Skill:** The students, upon completion of the course, can express meanings, using simply and carefully structured texts of economic discourse.
3. **Reading Skill:** The students, upon completion of the course, can understand meanings expressed in simply and carefully structured written texts of economic discourse.
4. **Writing Skill:** The students, upon completion of the course, can deal with job application.

From the above description of each competency standard for each language skill, the competency standard of the integrated skills can be formulated as “**The students, upon completion of the course, can perform considerably well in the four English language skills within economic discourse.**” in order for Accounting Study Program to produce **Graduates of Accounting with a considerably good command of English** as set up in the graduate profile.

It should be borne in mind that economic discourse is characterized by the presence of special genres of economic discursive practices. In this case, the classroom lecturer has to carefully select the topics of classroom presentation, especially dealing with culturally sensitive topics. In addition, **economic registers** have to be presented in the correct contexts of situation.

The above competency standard has to be further developed into basic competencies according to each topic of discussion for the whole semester. Normally in one topic, the four language skills have to be integrated and

equally treated. Outlined below are possible basic competencies for each skill:

1. To accurately, fluently and acceptably respond to meanings in simple formal and informal transactional and interpersonal conversations, simple formal spoken monologues, simple functional texts within economic discourse.
2. To accurately, fluently and acceptably express meanings in simple formal and informal transactional and interpersonal conversations, simple formal spoken monologues, simple functional texts within economic discourse.
3. To accurately, fluently and acceptably respond to meanings of short formal and informal texts, meanings and rhetorical strategies in simple written texts within economic discourse to access to the world of knowledge and science.
4. To accurately, fluently and acceptably respond to written job advertisement by writing an Application Letter and Curriculum Vitae within and outside the scope of economic discourse.

## **5. Identifying Language Functions**

Language is operated to produce meanings—ideational, interpersonal and textual meta-functions which can be further generated into language functions, namely what meanings which the language users want to express or respond to. With the understanding of language functions, it is possible to

narrow down the teaching materials into what is required in compliance with the language functions under discussion. In addition, it also facilitates language practice on the part of the students since they know what language functions are used in a particular context.

Based on the competency standard of the four language skills, the language functions that the students of Accounting Study Program need can be illustrated in Table 4.2 as follows:

**Table 4.6. Language Functions**

No.	Language Functions	Classroom Experience
LF1	To communicate preferences, choices, wants or needs (Instrumental)	Problem solving, Gathering materials, Role-playing, Persuading
LF2	To express individuality (Personal)	Making feeling public, Interacting with others
LF3	To interact and plan or develop and maintain a play or group activities (Social relationship, Interactional)	Structured play, dialogue and discussion, Talking in groups
LF4	To control (Regulatory)	Making rules in games, Giving instructions, Teaching
LF5	To explain (Representational)	Conveying messages, Telling about the real world, Expression a proposition
LF6	To find things out, wonder, hypothesize (Heuristic)	Questions and answer routines, Inquiry and research, Meta-language
LF7	To create, explore, entertain (Imaginative)	Stories and dramatization, Poems, Riddle, Non-sense, Word play

Adapted from Halliday's Model of Language Functions (Pdf Retrieval)

It has been touched upon that the profile of the graduates of Accounting Study Program is of a professional accountant with a considerably good command of English. If this is the case, of the seven language functions

as outlined above, only LF7 seems to be irrelevant because an accountant is supposed to deal with facts. The preceding 6 LFs must be taught no matter how simple they are in practice in the classroom. It should be noted, however, that the language patterns apply in all the four language skills.

At one time or another, the students may want to respond to (listening) to someone else's persuasive spoken offer (LF1) on a financial report, or to understand (reading) a brochure of a hotel (LF5) which he has to recommend to the head of the accountant division. An accountant may also want to give directions to his or her subordinates (LF4) about the newest issues of monetary inflation. LF2, for example, may be found in a situation where an accountant needs to engage him or herself in casual conversation.

Similarly, LF3 is also important for an accountant to be able to carry out a discussion. LF6 can support linguistically when an accountant wants to be engaged in a managerial and supervisory talk. In short, an accountant should have a considerable mastery of the language function outlined above.

## **6. Identifying Language Features**

With respect to language features (LFea) they are related to language functions (LF). It is therefore recommended to adopt Halliday (1989:31) Written and spoken texts differ in some respect as outlined below:

**Table 3 Language Features for Spoken & Written Texts**

Academic Spoken Texts	Academic Written Text
1. Grammatically less complex (simple sentences, fewer attribute adjectives, more active verbs) 2. Longer in the sense that it has more repetition (less dense) 3. Shorter (less complex words and phrases)	4. Grammatically more complex (more clause complex, more attribute adjectives, more passive verbs) 5. Compact with high lexical density 6. More nominalization, longer syntactic constructions

Language features may identify the rhetorical strategies and therefore should be included when redesigning the current syllabus. The use of verbs, adjective can characterize textual features, so can the use of formality and informality. The students have to be introduced to features of texts—whether they belong to persuasion, apology, denial, agreement/disagreement, implicature and explicature. By so doing, the students will be aware of the appropriate use of language according to the context of culture (generating genres), and that of situation (generating registers of specific professions). Different language features used in formal and non-formal language functions need to be included in the syllabus as this will help the students be aware of self-positioning in indefinite facts. Below are summarized possible language features that have to be included in the syllabus.

1. To respond to and express proposition
2. To respond to and give directions
3. To respond to and express requests
4. To deal with academic spoken and written texts
5. To finalize job applications

In order to respond to and express proposition (as in 1), the students need to be knowledgeable with all sentence patterns of propositions, including the use of finite and non-finite verbs in simple, complex and compound sentences. Directions (as in 2) may be given in both negative and positive imperatives. In this case the students need to know the linguistic features of ordering and prohibiting in both formal and informal forms.

In addition, language features used in requests (as in 4) are also important, such as the use of modes and modality in order for the students to be able to participate in formal discursive practices. Furthermore, the students need to be able to identify academic spoken and written texts (as in 5) as they may encounter in the job sites.

The last but of no least importance is that the students should be able to finalize job applications (as in 6), such as identifying job vacancies, writing application letters, writing curriculum vitae (CV), and succeeding in job interviews.

The forms of the language features in question can be seen in Appendix 5 (the redesigned competency-based syllabus) according to the proposed topics taken from English for Accounting—Oxford University Press.

## **7. Redesigning ESP Syllabus**

The current syllabus (See Appendix 4) was written in an old format and therefore does not mention any competency standards, let alone basic competencies. Instead, it has institutional and instructional objectives which of

course do not reflect the competencies the students should achieve upon completion of the course. There are three major activities of the course, namely Grammar, Reading and Translation. It is assumed that the current syllabus was designed for a big class with limited exposure to performative English. Heavy translating activities have been emphasized with a view to comprehension of academic texts.

The redesigned ESP syllabus is competency-based in nature with competency standard for integrated language skills, basic competency, indicator, learning activity, material, time allotment, resources. Topics are presented on a regular basis in accordance with state of the arts economic issues. The four language skills are equally treated in an integrated way. The use of e-learning is very much encouraged to let the students explore a wider area of knowledge, especially to develop more of reading and listening skills since the e-learning materials (with audio) can be downloaded into the students' laptops or PC's.

Most significantly, the redesigned ESP syllabus is furnished with course identity, course description, course requirements including a contractual agreement between the lecture and the students with respect to attendance and scoring / grading policies. Resources are also available either the primary or supplementary materials. The students' learning activities divide into offline and online. The offline activities refer to those done in the classroom and at home, which can be group discussion, language practice, or written exercises. The online activities are those done online via e-learning.

Email is used as a medium of online communication (See Appendix 5 for the proposed redesign of the ESP syllabus for Accounting Study program).

There is a kind of breakthrough in the redesigned syllabus. In Week Activities, instead of describing what the lecturer and the students do during the learning process, the column presents ‘useful language and skills’. In this respect, the syllabus user knows what to expect in each week, especially what competencies the students will achieve.

E-book (Pdf) designed for ESP Package; including MultiROM (Oxford University Press) is available to accompany the redesigned ESP syllabus. The ESP lecturer can upload it to UNISBANK e-learning for the students for free download. Other support materials may be provided by the classroom lecturer.

## 8. Current Syllabus and Redesigned Syllabus Compared

The redesigned syllabus differs significantly from the current syllabus as shown in the table below:

**Table 4.8 Current Syllabus Vs. Redesigned Syllabus**

No	Components of a Competency-Based Syllabus	Current Syllabus	Redesigned Syllabus
1.	Heading	√	√
2.	Course Description	X	√
3.	Course Contents per Week	√	√
4.	Competency Standard	X	√
5.	Basic Competencies	X	√
6.	Indicators	X	√
7.	Learning Materials	√	√
8.	Assessments	√	√
9.	Course Requirements	X	√
10.	Course Outline	X	√
11.	Validation	X	√

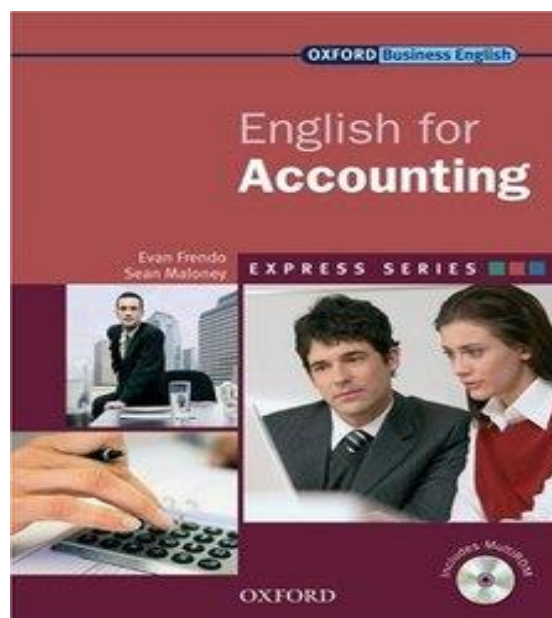


From Table 4, it is clear that there have been significant changes from the current syllabus to the redesigned syllabus which complies with the components of a competency-based syllabus. The complete physical display of the two syllabi is available at the Appendix.

Most importantly, the redesigned syllabus has adopted an international format by Dr. Algirdas Makarevicius in which it can be considered as a contractual agreement between the students and the lecturer. Included in the syllabus are class requirements and topics per week, which can normally be found in Lecture Contract (*Kontrak Kuliah*) and Outline of Teaching Program (*GBPP*). Therefore, the lecturer can develop a lesson plan on daily basis with reference to the syllabus.

## 9. The Proposed Textbook for the Redesigned Syllabus

Presented below is a textbook for possible classroom use with the redesigned ESP syllabus. However, it is only a recommendation, and should not be considered as being promotionally entailed.



he textbook was written by Evan Frenedo and Sean Mahoney and published for commercial purposes by Oxford University Press under its Oxford Business English: Express Series in 2007. However, the writer managed to get the free download eBook under arrangement of Advantis SC, which can be accessed at <http://www.ebook3000.com/English-for-Accounting---Book-and-CD-52872.html> for anyone to visit the website. Or its file link: <http://uploading.com/files/db939a8d/9780194579100EnglishAcc.rar/>

**Table 4.9 Contents of the Proposed Textbook**

Page	Unit	Title	Topics	Useful Language and skills
5	1	Introduction to Accounting	<ul style="list-style-type: none"> <li>• Jobs in Accounting</li> <li>• Accounting Principles</li> <li>• Creative Accounting</li> <li>• CPA &amp; Chartered Accountant</li> </ul>	<ul style="list-style-type: none"> <li>• Meeting people</li> <li>• Offering Hospitality</li> <li>• Agreeing and Disagreeing</li> </ul>
14	2	Financial Statements and Ratios	<ul style="list-style-type: none"> <li>• Profit and Lost Statement</li> <li>• Balance Sheet</li> <li>• Explaining Account</li> <li>• Ratio Analysis</li> </ul>	<ul style="list-style-type: none"> <li>• Saying Numbers in English</li> <li>• Saying Formulas/Equations</li> <li>• Making Comparisons</li> </ul>
22	3	Tax Accounting	<ul style="list-style-type: none"> <li>• Tax Systems</li> <li>• Methods of Depreciation</li> <li>• Calculating Tax Expense</li> <li>• Taxation Planning</li> </ul>	<ul style="list-style-type: none"> <li>• Clarifying Information</li> <li>• Being Polite</li> </ul>
29	4	Auditing	<ul style="list-style-type: none"> <li>• Roles of Auditors</li> <li>• Types of Audits</li> <li>• Auditor-Client Relationship</li> <li>• Describing Graphs</li> <li>• An Auditor's report</li> </ul>	<ul style="list-style-type: none"> <li>• Telephone Phrases</li> <li>• Making Appointments</li> <li>• Talking about Friends</li> <li>• Talking about Causes and Results</li> </ul>

35	5	Management Accounting	<ul style="list-style-type: none"> <li>• Defining Management Accounting</li> <li>• Statement of Cash flows</li> <li>• Budgets</li> <li>• The Future of Accounting</li> </ul>	<ul style="list-style-type: none"> <li>• Meeting Phrases</li> </ul>
42	6	Investment	<ul style="list-style-type: none"> <li>• Cross Border Investments</li> <li>• Different Accounting Practices</li> <li>• Intercultural Issues</li> <li>• Globalization and the Role of Accountants</li> </ul>	<ul style="list-style-type: none"> <li>• Presentation Phrases</li> <li>• Organizing a Presentation</li> </ul>

From the contents described in Table 4.5, it is clear that the book is presented in a competency-based format with well-defined language functions. It also adopts integrated for language skills without explicitly mentioning grammatical issues. Instead, the book is very much job oriented as accountants. Most significantly, the book is accompanied by MultiROM for listening practice. In short, the textbook is very suitable for classroom use with a competency-based ESP syllabus.

The writer shall give the complete softcopy to Accounting Study Program for the classroom lecturer to use in class or upload for e-learning activities. The textbook is also good for independent study.

## **B. Discussion**

Two points are stressed in this discussion, namely: the reason of doing this redesigning syllabus and how to effectively implement the redesigning syllabus in the setting of the study.

## **1. Rationales for a Syllabus Redesigning**

A syllabus can be said as a contractual agreement between a study program represented by a teacher or lecturer and the students representing educational customers or stakeholders. Based on the SWOT analysis, the current syllabus has to be redesigned in order to meet the requirements for a competency-based ESP syllabus in anticipation of the university's vision to become a world class university. This is also supported by the fact that the current syllabus is out-dated in terms of focus and format.

Accounting Study Program must give the best services to the customers (students) by providing a clearly-defined package of study so that the students not only pass a subject but also know what to do upon graduation. Take ESP, for instance, the students, upon graduation, have a considerably good command of English to help fight the global competition of job seeking. Redesigning the current ESP syllabus to be a competency-based syllabus is one way to better serve the customers.

However, as mentioned elsewhere, the current study is only an academic research and in other words is not a professional research as assigned by the institution; the writer cannot force the institution under study to fully implement the writer's findings. It is all up to the institutional policy of Economics Faculty, Unisbank University.

## 2. Syllabus Implementation

Once the current ESP syllabus has been redesigned, the next step is to really implement the newly designed ESP syllabus with full commitment. The ESP teachers have to actively explore other ideas to develop the syllabus. Ideally, a syllabus is reviewed once a year prior to resuming the new class. This is because technology moves so fast that stagnant condition has to be changed into dynamic condition.

In the light of that statement, everything is subject to change, following the trend in English language education, especially with respect to the teaching of ESP in general and English for Accounting in particular. Therefore, in the proposed redesign of the ESP syllabus, the weekly activities are not described, unlike older syllabi in which the students' and the lecture's activities are normally described in great details. In reality, no one can be behaviorally ruled. A teacher may do something not written in the syllabus due to one thing or another, nor may the students. They normally do something unexpectedly, all very situational and contextual.

The last point, but probably very crucial, is that the ESP lecturer is normally supposed to write the syllabus in Bahasa, and to adopt the format provided by the Centre for Quality Control (COC) or *Lembaga Penjaminan Mutu* (LEPENMU). If that is the case, the lecturer can simply rewrite the redesigned syllabus in Bahasa, and adopt the format from CQC / LEPENMU or maintain the original format (for clarity) under permission from LEPENMU and Head of Accounting Study Program. Or, better still, the

syllabus is made bilingual in accordance with the entrepreneurial spirits within the corridor of world class university.

## **CHAPTER V**

### **CONCLUSION AND SUGGESTIONS**

This chapter concludes the current study on the basis on the previous chapters, specifically in response to the research questions. From the conclusion, the write formulates the suggestions at the institutional level for better ESP program at Accounting Study Program, Economics Faculty, UNISBANK assigned to be a world class university with entrepreneurial spirits.

#### **A. Conclusion**

In general, the study concludes that it is high time that— based on the SWOT analysis—the Accounting Study Program of the Economics Faculty UNISBANK redesigned its English syllabus to become a Competency-Based ESP Syllabus in line with the vision to be a world class university. There are seven strategic steps that have to be taken in redesigning the current syllabus to become a competency-based syllabus, namely (1) determining the graduate competency within ESP scope, (2) identifying the competency standard to be generated into basic competencies, (3) collecting possible teaching materials in support of the identified competencies, (4) determining the topics of discussion, (5) determining the syllabus format, and (6) writing up the syllabus.

In particular, with respect to the research questions, the ESP Competency Standard is that “The students, upon completion of the course, can perform considerably well in the four English language skills within economic discourse.”

The word ‘perform’ shall be understood as referring to both receptive (listening and reading) and productive (speaking and writing) skills. More specifically, based on the survey of students’ preference, the four language skills of English have to be treated in an integrated way; that is to say that every class session has to contain the four language skills.

With respect to language functions, Halliday’s six out of seven models for language functions are adapted to be implemented in the competency-based ESP syllabus of Accounting Study Program, Economics Faculty, UNISBANK considering that the students need such language functions synchronized with economic discourse. The language features also adopts Halliday’s difference between spoken and written features of texts in support of the language functions.

Meanwhile, the SWOT Analysis developed on the basis of interviews with Head of Accounting Study Program, English Lecturer, Accounting Lecturer, and Accountant further justifies the dire and pressing need for English Syllabus Redesigning.

The findings of the current study, especially the product—the ready-made competency-based ESP syllabus and the ESP Learning Package can be adopted for implementation at Accounting Study Program, Economics Faculty, UNISBANK although the writer has no authority for such. It entirely depends on the academic policy of the Faculty. The study is academic in nature.



## **B. Suggestions**

Based on the SWOT analysis and the students' self-evaluation on their English competencies, including the preferred mode of studying English, the writer offers the following suggestions:

1. It is high time that the Accounting Study Program redesigned its current ESP syllabus to become a competency-based ESP syllabus in anticipation of becoming a world class university although it is possible to directly adopt the product of the current study;
2. The four language skills of English should be taught in an integrated way, using a package program. An sample of ESP Package Program along with Multi-ROM has been included in the current study.
3. E-learning should be made use of more intensively. It has very good supplementary activities. It should be noted, however, that e-learning is not to be considered as replacing the classroom activities despite the fact that it really helps support the implementation of Competency-Based Curriculum (CBC).

In the real practice of CBC, classroom activities are confined to 'confirmation' of what the students have learned independently. Thus, in the class, they students may present their findings in role-plays, debates, discussion, and any other language practice. The students' mastery of the materials can be assessed in an on-going basis with portfolio report writing at the end of the semester. Or, it

is also possible to present one 'portfolio report' for mid semester evaluation and the other one for final semester evaluation.

4. English (ESP) presented in big classes should be avoided as it is generally known that big classes are always problematic in almost any language class, especially with respect to the acquisition of the four language skills
5. If at all possible, full time English lecturers can be recruited for a better and more conducive learning atmosphere. With this idea in mind, they can give full attention to the teaching of ESP as they can be specifically trained in ESP education.

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Language Functions

[http://www.cdpeak.net/pdf/halliday\\_functions\\_of\\_language.pdf](http://www.cdpeak.net/pdf/halliday_functions_of_language.pdf)

Language Features

<http://www.decd.sa.gov.au/northernadelaide/files/links/LanguageFeatures.pdf>

Spoken Language Features

<http://www.uefap.com/speaking/feature/complex.html>

Formal and Informal Language Features

[http://www.flinders.edu.au/slc\\_files/Documents/Brochures/formal\\_informal\\_lang.pdf](http://www.flinders.edu.au/slc_files/Documents/Brochures/formal_informal_lang.pdf)

Syllabus Template

<http://www.esldrive.com/courseoutlines/eap.html>

Questionnaire Design Considerations (2012)

<http://www.statpac.com/>

## **APPENDIX 1**

### **Interview Script**

#### **Data 1**

##### **Wawancara dengan Ketua Program Studi Akuntansi**

**Selamat pagi,Pak!**

(1.1) Selamat pagi!

**Langsung mawon njih!**

Ya.

**Di dalam visi program studi akuntansi tertulis di akhir kalimat ‘... serta berdaya saing global’ Bisa dijelaskan maksudnya Bapak!**

(1.2) Ya, jadi melihat kondisi sekarang bahwa perguruan tinggi itu kan diharapkan bisa mencetak apa ya\_ yang bisa\_ istilahnya bisa\_ lulusan kita itu tidak hanya bisa bersaing di dalam negeri saja, tapi sebenarnya kita berharap bahwa lulusan kita itu bisa bersaing di luar negeri.

**Em...**

(1.3) Itu harapan ya, harapan yang kemudian\_ ya, itu sulit ya\_ tapi kita berusaha. Diharapkan lulusan kita bisa punya kemampuan untuk, punya apa ya\_ bersaing secara internasional.

**Juga dari beberapa misi, lagi-lagi terdapat kata ‘... mempunyai daya saing global dan mampu bersaing secara lokal, nasional, regional dan global.’ Langkah-langkah apa saja yang sudah dilakukan oleh progdi akuntansi ini?**

(1.4) Ya, jadi untuk lokal, nasional dan regional saya kira kita sudah ditetapkan bahwa pada tahun 2013 nanti kita gapai. Sampai nanti di 2020 kita sudah membuat perencanaan untuk langkah menuju ke, apa namanya, bersaing secara global. Kebetulan kemarin kita kan kerjasama dengan perguruan tinggi di luar negeri. Kita harapkan bahwa persaingan secara global itu bisa kita raih.

**Njih. Kalau begitu, Bahasa Inggris dianggap mata kuliah yang paling, (ralat) yang penting di progdi akuntansi. Kalau boleh tahu berapa SKS yang ditawarkan progdi akuntansi?**

Di program studi akuntansi untuk Bahasa Inggris, kalau dilihat dari jumlah SKS, sebenarnya 5 (lima)<sup>1</sup>.

**Lima ya?.**

(1.5) Jadi, lima itu untuk yang teori ada 3 SKS, yang TOEFL<sup>2</sup> itu sebetulnya 2SKS. Tetapi ketika kita ada program inisiasi itu dari awal mahasiswa, 3 SKS itu sebenarnya tidak masuk di kurikulum, tetapi itu masuk di program inisiasi sebelum masuk di jurusan itu ada program Bahasa Inggris juga, kemudian nanti pada saat mau lulus, ada juga program Bahasa Inggris yang istilahnya memperlancar mereka.

**Inisiasi itu apa ya Pak?**

(1.6) Inisiasi itu program seperti\_

**Pembekalan?**

(1.7) Ya.

**Oh ya.**

(1.8) Pembekalan itu selama 2(dua) hari, jadi kita siapkan dulu.

**Baik, kalau boleh tahu ‘apakah silabus mata kuliah Bahasa Inggris tersebut sudah tersedia?’**

(1.9) Sudah, kalau itu ya, karena kita kan kerjasama dengan temen-temen dari a\_ dosen Bahasa Inggris, ya sudah tersedia di silabinya.

**Inggih. Kemudian menyusun silabus itu ya dosen-dosen tadi ya Pak?**

(1.10) Dosen termasuk dosen koordinator trus juga dosen-dosen paralel, kan beliau-beliaunya yang bertanggung jawab untuk menyiapkan silabus

**Untuk penyusunan silabusnya apakah pernah diadakan semacam pelatihan untuk itu?**

---

<sup>1</sup> Ralat: Setelah proses wawancara selesai, Kaprogdi, setelah melihat data, kemudian meralat keterangannya mengenai total alokasi SKS untuk MK Bahasa Inggris di Fakultas Ekonomi khususnya untuk progdi Akuntansi yaitu 4 (empat) SKS; 2 SKS untuk teori dan 2 SKS untuk TOEFL.

<sup>2</sup> Alokasi/durasi pembelajaran TOEFL sebanding dengan 2 SKS, akan tetapi dalam kurikulum dibebankan 0 (nol) SKS.

(1.11) Ya, biasanya diadakan pelatihan. Em\_ tapi memang itu lebih e\_ apa ya\_ membangun kompetensi ya? Karena untuk Bahasa Inggris memang berharap ya istilahnya Bahasa Inggris kan memang kita membangun kompetensi

**Masih mengenai silabus, apakah silabus yang ada ini sudah merupakan silabus yang berbasis kompetensi?**

(1.12) Kalau untuk informasi dari temen-temen dosen di Bahasa sudah ya. Karena memang kebetulan di\_ apa ya\_ kompetensi yang dibangun itu juga adalah kompetensi skills

**Ya.**

(1.13) Jadi temen-temen dari dosen Bahasa Inggris memang sudah mengarah kesana. Jadi, mahasiswa sudah mulai dituntut bagaimana mengkomunikasikan diri atau berkomunikasi dengan Bahasa Inggris.

**Inggih**

(1.14) Artinya biar\_ istilahnya jika bergaul dia bisa membawa diri kedepannya.

**Perbedaannya signifikan nggak Pak, antara silabus lama dengan yang baru? Barangkali ada perbedaannya.**

(1.15) Ya mungkin jelas berbeda ya.

**Berbeda nggih.**

(1.16) Kalau dulu kan lebih banyak ke teori ya, sekarang lebih banyak ke praktek.

**Praktek ya. Berapa pertemuan dirancang dalam satu semester?**

(1.17) Dalam satu semester 14 kali pertemuan, kemudian

**Ditambah 2 kali ujian?**

(1.18) Ya. Dua kali ujian. tengah semester dan akhir semester.

**Terakhir Bapak, ini\_ saat ini saya sedang menyusun thesis yang bertopik silabus Bahasa Inggris untuk progdi akuntansi berbasis kompetensi. Kira-kira apa yang menjadi harapan Bapak atas hasil thesis saya nanti?**

(1.19) Ya, harapan saya dengan thesis Anda ini bisa melihat bahwa apakah katakanlah silabi-silabi yang ada itu memang sudah berbasis kompetensi

gitu lho. Kalau ternyata memang itu dianggap sudah OK gitu ya, nah itulah nanti bisa menjadi salah satu, apa ya, tolak ukur bagaimana proses pembelajaran Bahasa Inggris yang berbasis kompetensi sehingga\_ ya kita berharap thesis Anda bisa mengukur itu gitu lho.

**Inggih.**

(1.20) Memberikan informasi yang jelas.

**Ohya, makasih Bapak, njih!**

## **Data 2**

### **Wawancara dengan Dosen Bahasa Inggris untuk Progdi Akuntansi**

**Selamat pagi Ibu!**

Selamat pagi!

**Ya, ini kami dari Undip. Kami sedang melakukan (menyusun) thesis mengenai silabus yang sedang berlangsung di fakultas\_ ekonomi untuk *Accounting study program*. Jadi kami ingin menggali data dari pihak guru Bahasa Inggrisnya. Ada beberapa pertanyaan yang ingin saya ajukan, pertama ‘apakah setiap awal perkuliahan Ibu membuat perencanaan pembelajaran yang terstruktur dengan baik?’**

(2.1) Ya, biasanya pada awal kuliah itu saya menunjukkan silabusnya, kemudian pertemuan pertama, kedua dan selanjutnya sampai 16 kali pertemuan.

**Enam belas, njih!**

(2.2) Ya, 16.

**Termasuk mid semester dan \_**

(2.3) Ya, mid semester dan\_ apa itu *final*. Jadi 7 kali pertemuan, setelah itu satu kali pertemuan untuk ujian. Jadi 14 sebetulnya.

**Dalam membuat rencana pembelajaran, apakah Ibu juga melibatkan dan mendiskusikan dengan teman dosen lain yang mengampu mata kuliah yang sama?**



(2.4) Ya, pada pertama kali memang kami diskusi. Kemudian buku itu sudah dipakai berulang-ulang jadi kita langsung pakai saja.

**O, ngaten. Ibu bisa menyatakan bahwa silabus yang sekarang ini atau Bahasa Inggris yang sekarang ini berlangsung di fakultas ekonomi terutama progdi akuntansi ini sudah merupakan Bahasa Inggris yang ESP?**

(2.5) Ya, sudah ESP karena itu isinya sebetulnya buku itu tidak hanya untuk anak *Accounting*, tetapi disitu juga ada manajemen, ada yang *Accounting*, ya, kebanyakan *Accounting* dan manajemen.

**Berarti diglobalkan ESPnya ekonomi, ngoten?**

(2.6) Ya. Ekonomi.

**Apakah dalam membuat silabus itu disediakan Progdi atau Ibu buat sendiri?**

(2.7) Tidak, kami diskusi dulu berempat. Kita diskusi membicarakan, trus tiap kali ada perubahan sedikit kami *edit* juga. Tidak\_ tidak lewat Progdi.

**Kemudian untuk yang *textbook* sama *Handoutnya* bagaimana Bu selama proses pembelajaran?**

(2.8) Maksudnya?

***Textbooknya* apakah disediakan apakah bagaimana?**

(2.9) *Textbooknya* disediakan. Jadi, siswanya punya *textbook*. *Textbooknya* tapi dari kita *compile*.

***Compile* beberapa referensi ngoten njih? Seperti kita ketahui, ada empat ketrampilan bahasa yaitu *Listening*, *reading*, *speaking* dan *writing*. Bagaimana Ibu menyikapi ketrampilan tersebut dalam proses pembelajaran?**

(2.10) Ya, pertama untuk *listening*, pada buku atau *handout* itu tidak tertera *listening*. Tapi kita memberikan misalnya yang ada di dalam *textbooknya* bacaan. Kita bacakan, mereka suruh mendengarkan. Tapi tidak selalu pada setiap kali pertemuan. Karena nggak mungkin kan ya\_ karena kelasnya jumlahnya besar. Kalau kelas jumlahnya besar kan kita susah untuk *handling* '*listening*'. Di ekonomi untuk *Accounting* biasanya siswanya lebih dari empat puluh. Nah itu *trouble*. Kalau *reading* ada. Kalau *speaking* juga itu, *Speaking* dan *Listening* itu hanya *accidental*. *Speaking* itu misalnya kalau ada *reading text* kita menanyakan secara lisan setelah mereka mendengarkan bacaan yang dibacakan oleh pengajar, menjawab

pertanyaan\_ ya dengan seperti itu. Tidak khusus melulu ada speaking. Jadi kita menyesuaikan.

**Oh iya. Kemudian untuk ketrampilan listening kira-kira kompetensi apa yang harus dikuasai oleh lulusan progdi akuntansi.**

(2.11) Untuk *listening*, ya\_ *academic listening* ya. Jadi, teks-teks yang hubungannya dengan ekonomi. Supaya mereka mengerti.

**Ya. Kemudian untuk yang *speakingnya*?**

(2.12) *Speakingnya* juga sesuai dengan progdinya. Jadi, materinya ya tentang ESP ekonomi. Jadi khususnya ekonomi.

***They have to elaborate something\_ present something. Okay, then about reading?***

(2.13) *Reading* juga sama ekonomi. Pertanyaan reading itu seperti Accounting, manajemen\_

***About journal gitu ya Bu?***

(2.14) No. no. bukan bukan. Jadi hanya *short text* jadi teks-teks pendek yang ada hubungannya dengan *Accounting* itu misalnya *Accounting* itu misalnya *Account* itu apa?

**Kemudian itu Bu, membaca semacam, membaca semacam transaksi-transaksi yang berbahasa Inggris.**

(2.15) Oh itu belum. Nggak. Jadi kita nggak memberikan.

**Kemudian untuk yang *writingnya*?**

(2.16) *Writingnya* ya sesuai dengan yang ada. *Writing* paling menjawab teks yang tertulis kemudian *structure*. Kaitannya hubungannya dengan tata bahasa.

**Kemudian misalnya anak nanti kan sesuai dengan misi dan visinya bahwa anak bisa berkompetisi di kancah global begitu. Jadi misalnya anak itu bekerja di perusahaan asing. Jadi itu kira-kira yang melatih untuk transaksi yang berbahasa Inggris itu ada di mata kuliah akuntansi sudah ter *embedded* di dalamnya?**

(2.17) Belum, belum semua.

**Kan untuk *writingnya*, njih\_ berarti mereka menulis Bu?**

(2.18) Mereka menulis, ya. Tapi berdasarkan latihan yang ada di dalam *handout*. *Handout* atau *textbook*. *Textbooknya* kan *compile* itu.

**Semacam apa ya Bu, menulisnya?**

(2.19) Menulisnya? Em\_ *translation* menulisnya itu. Menterjemahkan, trus menjawab pertanyaan, trus *vocab*. *Vocab* itu melengkapi, tapi mereka kan menulis tidak yang (tidak jelas).

**Menurut Ibu, apakah ketrampilan-ketrampilan tersebut harusnya terintegrasi atau terpisah sendiri?**

(2.20) Harusnya terintegrasi. Kan kita mengajar Bahasa Inggris kan harusnya *four skills*. Ya itu. Tapi, karena kita untuk mahasiswa ekonomi kan sedikit beda dengan fakultas bahasa. Ya, ekonomi kan sebenarnya mereka antisipasi sendiri.

**Njih, kira-kira dari silabus yang sudah terbentuk dan terstruktur dengan baik itu, Ibu masih punya harapan kedepan nggak? Misalnya silabusnya harusnya di kemudian hari begini agar lebih mawadahi.**

(2.21) Ya, punya. Tapi, belum.

**Oh, njih.**

### **Data 3**

#### **Wawancara dengan Praktisi Akuntan/ Expert:**

**Berdasarkan pengalaman Anda dalam menjalankan tugas perusahaan, seorang akuntan akan terkait dengan pihak-pihak mana saja?**

(3.1) E, jadi pihak-pihak yang berhubungan itu ada dua ya\_ yaitu satu pihak eksternal, itu biasanya pemilik perusahaan. Itu yang menugaskan kita untuk melakukan audit dan yang kedua itu pihak internal. Kalau internal itu diaudit oleh kami. Karena dua pihak itu kan mempunyai kepentingan berbeda. Kalau pihak pemilik mungkin meminta kita untuk laporan keuangan yang dibuat oleh akuntan itu sudah sesuai atau tidak tapi dari awal dia sudah\_ istilahnya berhubungan dengan kita langsung. jadi ada dua pihak.

**Inggih, kira-kira suatu ketika kita diminta untuk presentasi, mungkin nggak Pak?**

- (3.2) Ya. Biasanya setelah kita melakukan audit kita juga melakukan\_ mempresentasikan hasil audit. Mana laporan yang tidak bener, mungkin ada yang dimanipulasi...

**Perlu nggak, seorang akuntan itu mengenal istilah-istilah akuntansi dalam Bahasa Inggris?**

- (3.3) Ya, saya kira perlu ya.

**Untuk bisa mengerti tentang berita-berita ekonomi?**

- (3.4) Kalau yang berita-berita ekonomi mungkin untuk temen-temen akuntan internasional mungkin perlu ya. Tapi untuk yang nasional saya kira dengan membaca berita nasional itu saya kira sudah cukup ya. Kalau menurut saya. Karena kalau kita audit itu sebenarnya lebih ke lokal gitu ya. Kecuali kalau sifatnya bukan pihak yang ...

**Data 4**

**Wawancara dengan Dosen AKuntansi**

(Pencatatan/ rekam data atas wawancara dengan dosen akuntansi adalah berupa field note, karena mengingat padatnya jadwal nara sumber sehingga peneliti harus menyesuaikan. Dan pada saat mendapat kesempatan wawancara, peralatan untuk wawancara tidak tersedia dengan baik.)

**Bagaimana menurut pendapat Ibu tentang kemampuan pemahaman istilah Bahasa Inggris akuntansi para mahasiswa progdi akuntansi?**

- (4.1) Saya kira cukup ya. Kita sudah membekali mereka dengan pengetahuan-pengetahuan yang nantinya dibutuhkan di dunia kerja mereka nanti, termasuk istilah-istilah akuntansi dalam Bahasa Inggris tersebut. Tetapi tetap, agar maksimal di tempat kerjanya, mereka harus *explore* sendiri.

**Bagaimana Ibu memperlakukan istilah-istilah akuntansi yang berbahasa Inggris?**

- (4.2) Ya, kita menjelaskan maksud dari istilah-istilah tersebut. Karena kan istilah-istilah itu tidak bisa kita artikan satu per satu. Jadi, kita sesuaikan dengan pengistilahan bahasa Indonesianya berikut pengertian dan keterangannya.

**Bagaimana sebaiknya model koordinasi antara dosen akuntansi dengan dosen Bahasa Inggris agar terdapat sinergi bersama dalam menyongsong Unisbank sebagai *world-class university*.**

(4.3) Selama ini koordinasi yang kami lakukan adalah antar sesama pengampu MK yang sama. Jadi untuk koordinasi dengan dosen Bahasa Inggris belum ya. Karena untuk MK Bahasa Inggris kami dibantu oleh temen-temen dari Bahasa. Saya kira mereka juga melakukan koordinasi interen sesama mereka juga.

**Dari keempat ketrampilan bahasa (Inggris-Indonesia); listening-reading-speaking-writing, mana yang paling dibutuhkan agar mahasiswa sukses dalam karier sebagai seorang akuntan?**

(tidak ditanyakan, karena mengacu pada keterangan kaprogdi bahwa pembekalan ketrampilan akuntansi cukup dengan berbahasa Indonesia, selain bahwa Bahasa Inggris diajarkan terpisah, dalam hal ini bukan merupakan suplemen untuk memperlancar penyelesaian tugas-tugas akuntansi, tetapi lebih hanya tambahan pengetahuan)

## APPENDIX 2

### Questionnaire

### UNISBANK menuju World Class University



Nama: .....

NIM: .....

Program Studi Akuntansi

Tujuan

- *Questionnaire* ini bertujuan untuk mengambil data dalam rangka penyelesaian Tesis (S2) saya di PPS-UNDIP, Magister Humaniora Linguistik Terapan yang berjudul *Redesigning a Competency-Based English for Specific Purposes (ESP) Syllabus Design for Accounting Study Program: A Case Study at Economics Faculty of Stikubank University (UNISBANK) Semarang*
- Berdasarkan Profil Program Studi Akuntansi, Fakultas Ekonomi, UNISBANK *questionnaire* ini bertujuan merefleksikan keadaan yang sesungguhnya untuk mengidentifikasi **kekuatan** dan **kelemahan** yang ada saat ini agar dapat dirancang **perbaikan** menyangkut **kompetensi bahasa Inggris** (standard dan dasar) dalam rangka UNISBANK menuju **world class university**.

(Mohon menyerahkan / mengirimkan questionnaire yang telah diisi kepada kami sebelum tanggal .....)

Buatlah **ranking** pada masing-masing *competency* menggunakan skala 1- 5 sebagai berikut:

Apabila <i>competency</i> anda sudah sangat <b>jauh melebihi standards yang diharapkan</b>	<b>5</b>
Apabila <i>competency</i> anda sudah <b>melebihi standards yang diharapkan</b>	<b>4</b>
Apabila <i>competency</i> anda sudah <b>sesuai dengan standards yang diharapkan</b>	<b>3</b>
Apabila <i>competency</i> anda dibawah <b>standards yang diharapkan</b> , sehingga perlu dikembangkan	<b>2</b>
Apabila anda <b>tidak memiliki</b> <i>competency</i> standard yang diharapkan, sehingga perlu ditambahkan dan dikembangkan.	<b>1</b>

**(Questionnaire mencerminkan kompetensi anda dalam bahasa Inggris yang menyangkut profesi Akuntan)**

Lingkari pada ranking yang menurut anda paling cocok dan mencerminkan diri anda.

**Ketrampilan Mendengarkan (*Listening skill*)**

1	Saya dapat memahami bila mengikuti mata kuliah yang berhubungan dengan akuntansi dengan pengantar bahasa Inggris sederhana.	5	4	3	2	1
2	Saya dapat berpartisipasi dalam diskusi tentang akuntansi dengan menggunakan bahasa Inggris sederhana	5	4	3	2	1

3	Saya dapat merespon verbal apabila ada orang yang mengajak bicara dengan bahasa Inggris sederhana mengenai hal-hal yang menyangkut profesi akuntansi.	5	4	3	2	1
4	Saya dapat merespon secara fisik bila ada orang memberi instruksi sederhana dalam bahasa Inggris yang berhubungan dengan profesi akuntansi.	5	4	3	2	1

#### Ketrampilan Berbicara (*Speaking Skill*)

1	Saya dapat berceramah singkat sederhana dalam bahasa Inggris sederhana menyangkut profesi akuntansi	5	4	3	2	1
2	Saya dapat berpartisipasi aktif dalam diskusi yang menggunakan bahasa Inggris sederhana tentang hal-hal yang menyangkut profesi akuntansi	5	4	3	2	1
3	Saya dapat mengajak berbicara dengan bahasa Inggris sederhana mengenai hal-hal yang menyangkut profesi akuntansi.	5	4	3	2	1
4	Saya dapat memberikan instruksi dengan bahasa Inggris sederhana mengenai hal-hal yang menyangkut profesi akuntansi.	5	4	3	2	1

#### Ketrampilan Membaca (*Reading Skill*)

1	Saya dapat membaca dan memahami teks bahasa Inggris sederhana mengenai hal-hal yang menyangkut profesi akuntansi	5	4	3	2	1
2	Saya dapat merespon lisan dengan bahasa Inggris sederhana mengenai suatu teks bahasa Inggris sederhana mengenai hal-hal yang menyangkut profesi akuntansi	5	4	3	2	1
3	Saya dapat merespon secara tertulis dengan bahasa Inggris sederhana mengenai suatu teks bahasa Inggris sederhana mengenai hal-hal yang menyangkut profesi akuntansi	5	4	3	2	1



4	Saya dapat memberikan argumentasi (pro dan contra) dengan bahasa Inggris sederhana pada suatu teks bahasa Inggris sederhana mengenai hal-hal yang menyangkut profesi akuntansi	5	4	3	2	1
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#### Ketrampilan Menulis (*Writing Skill*)

1	Saya dapat menulis lamaran pekerjaan dalam bahasa Inggris sederhana dengan merespon iklan lowongan pekerjaan yang menyangkut profesi akuntansi.	5	4	3	2	1
2	Saya dapat menulis lamaran pekerjaan dalam bahasa Inggris sederhana dengan merespon iklan lowongan pekerjaan di luar profesi akuntansi.	5	4	3	2	1
3	Saya dapat menyusun CV dalam bahasa Inggris sederhana untuk melamar pekerjaan yang menyangkut profesi akuntansi	5	4	3	2	1
4	Saya dapat menyusun CV dalam bahasa Inggris sederhana untuk melamar pekerjaan di luar profesi akuntansi	5	4	3	2	1

**APPENDIX 3**  
**Recapitulation**

No. Pertanyaan	L.1	L.2	L.3	L.4		S.1	S.2	S.3	S.4			
No. Responden												
1	2	1	2	3	L1 f %	2	2	1	2	S1 f %		
2	2	2	2	3	1 2 5.4	2	2	2	3	1 6 16		
3	1	1	1	1	2 9 24	2	1	1	1	2 17 46		
4	3	3	2	4	3 20 54	1	1	1	1	3 13 35		
5	3	1	3	3	4 6 16	2	2	3	3	4 1 2.7		
6	3	3	3	3	5 0 0	2	3	2	2	5 0 0		
7	2	3	3	4	37 100	2	2	2	2	37 100		
8	2	3	4	3	L2 f %	1	2	2	3	S2 f %		
9	3	2	2	1	1 3 8.1	3	2	2	1	1 8 22		
10	3	2	2	2	2 14 38	1	1	1	1	2 16 43		
11	3	3	4	5	3 19 51	3	2	3	3	3 11 30		
12	3	3	3	4	4 1 2.7	3	3	3	2	4 2 5.4		
13	3	3	3	3	5 0 0	3	3	3	2	5 0 0		
14	3	3	3	4	37 100	3	4	3	2	37 100		
15	3	3	3	3	L3 f %	2	2	3	2	S3 f %		
16	2	2	2	3	1 2 5.4	2	1	2	3	1 6 16		
17	1	2	2	1	2 17 46	1	1	2	1	2 17 46		
18	3	2	2	3	3 15 41	2	3	2	3	3 12 32		
19	3	2	3	3	4 3 8.1	2	3	3	3	4 2 5.4		
20	2	2	2	2	5 0 0	2	2	2	2	5 0 0		
21	4	3	4	3	37 100	2	3	3	2	37 100		
22	3	3	3	3	L4 f %	1	1	1	1	S4 f %		
23	3	2	2	2	1 4 11	2	1	2	2	1 7 19		
24	4	3	2	2	2 10 27	3	2	2	3	2 17 46		
25	3	3	2	2	3 17 46	3	3	3	2	3 11 30		
26	4	3	2	3	4 5 14	3	2	3	3	4 2 5.4		
27	3	3	3	2	5 1 2.7	3	2	2	2	5 0 0		
28	2	2	1	1	37 100	2	2	2	2	37 100		
29	3	2	3	2		2	2	2	2			
30	4	3	3	4		3	3	4	4			
31	2	2	2	2		1	1	1	1			
32	3	4	3	3		4	4	4	4			
33	3	3	3	3		3	3	3	3			
34	3	3	2	3		3	3	2	2			
35	4	3	3	3		3	3	3	3			
36	4	2	2	2		2	2	2	2			
37	2	2	2	2		2	2	2	2			
	104	92	93	100		83	81	84	82			

R.1	R.2	R.3	R.4		W.1	W.2	W.3	W.4					
3	3	2	2	<b>R1</b>	f	%	2	3	3	3	<b>W1</b>	f	%
2	2	2	2	1	0	0	3	2	2	2	1	4	11
2	1	1	3	2	5	14	3	2	4	2	2	13	35
2	2	1	1	3	26	70	3	3	3	3	3	16	43
3	3	3	2	4	5	14	2	3	3	3	4	4	11
4	4	4	3	5	1	2.7	3	3	2	2	5	0	0
3	2	4	3		37	100	2	3	2	2		37	100
5	4	3	2	<b>R2</b>	f	%	4	3	4	3	<b>W2</b>	f	%
3	2	2	2	1	1	2.7	1	1	1	1	1	4	11
3	2	3	2	2	9	24	1	1	1	1	2	11	30
3	4	5	3	3	22	59	2	3	2	3	3	17	46
3	3	3	2	4	5	14	2	3	2	3	4	5	14
3	3	3	2	5	0	0	2	2	2	2	5	0	0
4	3	4	2		37	100	3	2	4	3		37	100
3	4	3	2	<b>R3</b>	f	%	3	2	3	2	<b>W3</b>	f	%
3	3	3	2	1	2	5.4	2	2	3	3	1	2	5.4
3	3	3	1	2	10	27	1	1	3	3	2	15	41
3	3	3	3	3	18	49	2	3	3	3	3	14	38
3	3	3	3	4	6	16	3	4	3	3	4	6	16
3	3	3	3	5	1	2.7	3	3	2	3	5	0	0
3	3	4	2		37	100	3	3	2	3		37	100
3	3	3	2	<b>R4</b>	f	%	2	2	2	2	<b>W4</b>	f	%
3	3	3	2	1	4	11	3	3	3	3	1	4	11
2	3	3	2	2	22	59	4	4	4	2	2	13	35
3	2	2	2	3	9	24	3	4	3	4	3	16	43
4	3	3	2	4	2	5.4	4	4	4	4	4	4	11
3	3	2	2	5	0	0	2	2	2	2	5	0	0
2	2	2	2		37	100	3	3	3	3		37	100
3	2	2	1				2	2	2	1			
4	4	4	3				4	4	4	4			
3	3	3	1				1	1	2	2			
3	3	3	4				3	3	3	3			
3	3	3	3				3	3	3	3			
3	3	2	2				3	3	2	2			
3	3	4	4				3	3	3	3			
4	3	2	2				2	2	2	2			
3	2	2	2				2	2	2	2			
113	105	105	83				94	97	98	95			