

**DEVELOPING ENGLISH SPEAKING MATERIAL FOR THE
TENTH GRADE STUDENTS OF ACCOUNTING PROGRAM
AT SMK NEGERI 1 SIDIKALANG**

AN ARTICLE

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ARTIKEL
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1 SIDIKALANG**

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ABSTRACT

This research was aimed to develop English speaking materials for the students of Accounting program at SMK Negeri 1 Sidikalang especially the tenth grade. The research was conducted by Research and Development (R & D) design through four phases; Evaluation and Need Analysis, Material Development, Material Validation and Revision and Final Product. It was conducted at SMK Negeri 1 Sidikalang. The data were gathered by administering interview to English teacher and distributing questionnaire to 10 students to get the student's needs. The result of questionnaire showed that the relevance of existing Speaking material with Accounting major just 35 % (less relevant) and 90 % of the students need the relevance English speaking material with their major and related to work situation. The interview and questionnaire results prove that the students need English Speaking materials which contain the appropriate knowledge or topic with the syllabus, student's level and major. The material developed into 3 units based on the basic competence on syllabus; Congratulating and Complimenting, Expressing Intention, and Giving Announcement. The product of English speaking material validated by two experts, lecturer and English teacher. The result of experts' judgment is 89.5 and it belongs to good category. The experts' validation shows that the materials are appropriate and recommended to be used for students of Accounting program especially in SMK Negeri 1 Sidikalang.

Keywords: Research and Development(R & D), English Speaking materials, Accounting Program

*Graduate Status

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INTRODUCTION

Background of the Study

Efforts to improve vocational education in Indonesia have intensified since 2005, with both the MNEC (Ministry of Education and Culture) and MORTHE (Ministry of Research, Technology and Higher Education) focused on increasing the number of SMKs and tertiary vocational institutions while ensuring the quality of curriculum and achieved learning outcomes match with industry demands. Since then, the Indonesian Government has emphasized vocational education as one of the key strategies to boost the country's economic development

One of the Indonesia Governments' effort in order to empower competition with another countries as AEC' members was human resource enhancement. To support the vocational students' ability to communicate their skill, they need to comprehend English language as the international language. The international currencies of technology and commerce was create the point of view that people learn English not only for pleasure or prestige of knowing the language (Hutchinson& Waters, 1987).

Accounting is one of the major in Vocational High School aimed to prepare the students to work as accountant that familiar with english accounting terms. The growth of industry and company forced the students have international capability including english speaking ability in order to meets jobs standard. Speaking becomes the important thing for accounting students in order they can communicate transactionally and interpersonally. The transactional function has its main purpose in conveying information and facilitating the exchange of goods and services, whereas the interpersonal function is all about maintaining and sustaining good relation between people (Harmer, 2007 :343).

But unfortunately the education system in Indonesia is still concentrated in the two main skills namely reading and writing (Andi et al). This is because most teachers only put students' ability to understand the structure of language.

Furthermore, since speaking will not be the main subject that the students have to deal with examination, the number of the speaking materials which the students will receive in the school could be considered less than any other subject.

Learning materials must be prepared in accordance with the needs of learners, because the teaching material which is constantly addresses to their need can motivate them to achieve the learning objectives (Blagojevich, 2013). English book is the main learning sources using in Indonesia. English textbook adopted contextual teaching and learning (CTL) that has been associated with other educational theories such as experiential learning, transformative learning, and situated learning.

Particularly in Indonesia vocational school received scant attention in vocationally tailored English textbooks because publishers and governments assume that student share the same needs with general students. Most of the teacher s recognized the lack, but they do not have a vested interest in designing or developing vocational English materials because of time constraints, lack of institutional support, no professional training in language material development, and no national curriculum endorsement (Widodo, 2015). Then it is impact the English quality of vocational students in Indonesia.

Harsono (2007) stated that the English teacher have to teach their students using the prescribed textbook as the government regulation. But the existing learning materials in the prescribed textbook often lack of relationship with students major. Based on the preliminary observation the researcher found that the existing material on the textbook used by the English teacher of SMK Negeri 1 Sidikalang especially Accounting major program has no relationship with their major.

REVIEW OF LITERATURE

It is generally known that speaking is a productive skill of language. As define that speaking is an interactive process of constructing meaning that involves producing, receiving, and processing information (Brown, 1994; Burns & Joyce, 1997).

Its form and meaning are dependent on the context in which it occurs, including the participants themselves, their collective experiences, the physical environment, and the purposes for speaking. It can be spontaneous, open-ended, and evolving.

Tomlinson (2011 : 66) describes that materials is anything which is used to facilitate the learning of a language. They can be linguistic, visual, auditory or kinesthetic, and they can be presented in print, through live performance or display, or on cassette, CD-ROM, DVD or the internet. Need Analysis. Good material is the important case in teaching and learning process. Its help teacher in deliver the lesson and help the student to understand it.

Commonly in Indonesia, the learning process in school using textbook and workbook as the basic learning materials. In fact, the development of the technological progress very rapidly should be able to support the system of learning in the classroom.

Learning material based on textbook tend too bored and did not generate interest student learning. While demands of learning is creating an interactive learning for the sake of achieving the success of the delivery of the learning material.

Developing English Spaking materials refers to anything which is done by writer, teacher or larningto provide source of languange input and to exploite those source in ways designed to promote language learning (Tomlinson, 1988). It means that developing English speaking material related to some way to ellaborate or exploite some sources to produce a good material to achieve students speaking ability.

As Tomlinson (2011) stated that materials development:

“refers to anything which is done by the writers, teachers or learners to provide sources of language input, to exploit those sources in ways which maximize the likelihood of intake and to stimulate purposeful output: In other words the supplying of information about and / or experience of the language in ways designed to promote language learning.” (Tomlinson, 2011: 2).

It means that development of learning is anything that teachers and learners do as the way to stimulate and facilitate learning process to achieve the learning purposes.

Evaluation is needed to know if the materials design already fulfill the learner's needs or suitable for the learners. According to Hutchinson and Waters evaluation is basically a matching process, matching needs to available solution.

Some people described ESP as simply as teaching English for any purpose that could be specific. Others, however, were more precise describing it as the teaching of English for vocational or professional purpose (Anthony, 1997, p 10).

To analyze the student's need is divided into two major terms, there are :

1. Target needs , what learners need to do in the target situation, what are the linguistic elements needed to achieve specific communicative purpose. Hutchinson and Waters propose subdivision of target needs which is Necessities (Academic or occupational requirements of the target situation), Lacks (what the learners are deficient in), and wants (are the learners' personal expectations and hopes towards acquiring English).
2. Learning Needs, what learners need to do in order to learn. Learning needs look for data in relation to the learning situation which take into consideration learner's type, cultural awareness and proficiency level in English, the available materials, the existing resources and all the information that help teacher to provide the learners with appropriate knowledge.

RESEARCH METHODOLOGY

The research was conducted based on educational research and development (R&D). Educational research and development (R&D) is an industry-based development model in which the findings of research are used to design new products and procedures, which then are systematically field-tested, evaluated, and refined until they meet specified criteria of effectiveness, quality, or similar standards (Borg and Gall 2003: 569). This developmental research consist of 4 stages , as mentioned below:

1. Evaluation and Need Analysis
2. Material Development
3. Material Validation
4. Revision and Final Product

The subject of research was the students of Accounting program in Grade X consist of 10 students at SMK Negeri 1 Sidikalang. The data of the research were collected through the analysis of questionnaire and interview and documents, such as syllabus and textbook. The questionnaire was administrated to get the data of the existing english speaking learning material and th students needs and the interview was administrated to teacher to find the accurate data from the teachers about the students' needs especially in speaking comprehension. The data used in this study were: Questionnaire, Interview and Documents (Existing Material and Syllabus).

Techniques of Analysis Data

The data of this study was the need for students of accounting program at SMK Negeri 1 Sidikalang. The data analyzed by getting the solution of the students 'problem and the appropriate English reading materials particularly procedure text. The data was analyzed as follows: Analyzing students' needs by using questionnaire and interview. The questionnaire was administrated to the students and interview was administrated to the teachers. The data was needed to evaluate the existing speaking materials and analyze the students needs. The

document such as syllabus and textbook analyzed to get further information. Then the researcher developed the relevant speaking materials based on needs analysis.

DATA ANALYSIS AND RESEARCH FINDINGS

Data Analysis:

1. EVALUATION AND NEED ANALYSIS

A. Evaluation

Table 4.1: Basic Competence for Speaking in Existing Syllabus

	Basic Competences (Speaking)
4.1	Menyusun teks lisan dan tulis sederhana, untuk memaparkan, menanyakan, dan merespon pemaparan jati diri, dengan memperhatikan fungsi sosial, struktur teks, dan unsur kebahasaan, secara benar dan sesuai dengan konteks.
4.2	Menyusun teks lisan dan tulis untuk mengucapkan dan merespon pujian bersayap, dengan memperhatikan fungsi sosial, struktur teks, dan unsur kebahasaan yang benar dan sesuai konteks.
4.3	Menyusun teks lisan dan tulis untuk menyatakan dan menanyakan tentang niat melakukan sesuatu, dengan memperhatikan fungsi sosial, struktur teks, dan unsur kebahasaan, yang benar dan sesuai konteks
4.4.2	Menyusun teks deskriptif lisan dan tulis, pendek dan sederhana, terkait tempat wisata dan bangunan bersejarah terkenal, dengan memperhatikan fungsi sosial, struktur teks, dan unsur kebahasaan, secara benar dan sesuai konteks
4.5.2	Menyusun teks khusus dalam bentuk pemberitahuan (<i>announcement</i>), lisan dan tulis, pendek dan sederhana, dengan memperhatikan fungsi social, struktur teks, dan unsur kebahasaan, secara benar dan sesuai konteks

Table 4.2: The Topic of Existing English Speaking Material in Textbook

TOPIC	Speaking Material
Talking about self	Guessing Game – Who Am I? Introduction Game – Party Time
Congratulating and Complimenting	Let’s play rock, paper, and scissors (makes expression of congratulating for new bag, best student, getting married)

Expressing Intention	Make up short dialogues based on the situation (Biology project, Go to the movie, school's anniversary)
Describing Tourism destination and historical place	Describing interesting place (waterfall, museum, temples, etc) in role play
Describing or presenting information about a particular place	Telling about interesting place
Giving announcement	Make announcement as the captain of class for trip to Borobudur Temple

These speaking materials were not suitable to the students of Accounting program because these materials did not meet the needs or purposes of the students to study in relation to their major.

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Table 4.3: Analysis of Teaching and Learning Evaluation

No	Description	Score	Percentage	Level of Relevance
A	AIMS			
1	Existing Speaking material relevance with Accounting major	1.4	35 %	Less relevant
2	Existing Speaking material relevance with students needs	2.0	50 %	Fairly Relevant
3	Existing Speaking material provide students speaking ability	1.0	25 %	Less relevant
B	DESIGN AND LAYOUT			
4	The arrangement of the existing Speaking material	1.3	32.5 %	Less relevant
5	Content of the Speaking material	1.2	30 %	Less relevant
6	The relevance of each speaking material	0.8	20 %	Less relevant
7	The topic of speaking material relevance with the previous topic	1.3	32.5 %	Less relevant
8	Existing Speaking material provide relevance media / illustration	0.6	15 %	Less relevant
9	The appearance of illustration clear	1.1	27.5 %	Less relevant
C	LINGUISTIC FEATURES			
10	Grammar relevance with students ability	1.0	25 %	Less

				relevant
11	Vocabulary relevance with students ability	1.0	25 %	Less relevant
12	Provide pronunciation activity	1.0	25 %	Less relevant
13	Provide relevance language based on topic	0.8	25 %	Less relevant
D	TOPIC			
14	The topic interesting	1.1	20 %	Less relevant
15	The existing topic appropriate with students level	1.0	27.5 %	Less relevant
16	The existing learning material stimulate students knowledge	1.3	32.5 %	Less relevant
17	Existing learning material appropriate with students major	1.1	27.5 %	Less relevant
D	METHOD			
18	Speaking activity method appropriate with the topic	1.1	27.5 %	Less relevant
19	Appropriate with students level	1.3	32.5 %	Less relevant
20	Existing learning method motivated students	1.2	30 %	Less relevant
21	Existing speaking method give more opportunities for speaking	1.2	30 %	Less relevant
22	Group learning in speaking	1.2	30 %	Less relevant
23	Applying the activity basis learning	1.0	25 %	Less relevant
E	SKILL			
24	Existing speaking material elaborate with another skill	1.3	32.5 %	Less relevant
25	Existing speaking material improve students speaking ability	1.1	27.5 %	Less relevant

B. Need Analysis

Table 4. 4: Analysis of Students' Needs

No	Description	Score	Percentage of Students Answer	Level of Needs
A	SPEAKING MATERIAL			
1	Do the students need the speaking material	3.6	90 %	Very Needed

	developed by teacher?			
2	Do the students need the speaking material developed by students?	2.7	67.5 %	Needed
3	Do the students need the related speaking material with Accounting major?	3.8	95 %	Very Needed
4	Do the students need the related speaking material with work situation?	3.6	90 %	Very Needed
B	LEARNING METHOD			
5	Do the students need students centered learning?	2.6	65 %	Needed
6	Do the students need individual speaking activity?	2.7	67.5 %	Needed
7	Do the students need activity centered speaking learning?	3.5	87.5 %	Very Needed
8	Do the students need speaking activity in pairs?	3.5	87.5 %	Very Needed
9	Do the students need small group speaking activity?	2.6	65 %	Needed
10	Do the students need big group speaking activity?	1.5	37.5 %	Less Needed
11	Do the students need teacher centered learning?	2.8	37.5 %	Less Needed
12	Do the students need speaking activity In class?	2.6	65 %	Needed
13	Do the students need speaking activity out of class?	2.6	65 %	Needed
14	Do the students need speaking activity using media?	2.6	65 %	Needed
15	Do the students need pronunciation?	2.6	65 %	Needed
16	Do the students need longer time allocation for speaking?	2.5	62.5 %	Fairly Needed

C	LINGUISTIC FEATURES			
17	Do the students need grammar ability?	2.9	72.5 %	Needed
18	Do the students need vocabulary activity?	2.7	67.5 %	Needed
19	Do the students need pronunciation ability?	2.7	67.5 %	Needed
20	Do the students need language function ability?	2.7	67.5 %	Needed
21	Do the students need sentences arrangement ability?	2.8	70 %	Needed
D	ASSESSMENT			
22	Do the students need oral assessment?	2.8	70 %	Needed
23	Do the students need task assessment?	3.6	90 %	Very Needed

a. Interview

The result of the interview showed that the teacher realized that the existing speaking material can't fulfill the students need as Accounting major. The teacher also describes the speaking activity in class that just follow the textbook which lack of creative activity and the topic is too general.

2. MATERIAL DEVELOPMENT

Table 4.5: Topic for Developed Speaking Material

Core Competence for Speaking	Core Competence for Accounting
1. Congratulating and Complimenting (Write oral and written text to congratulating and complimenting and responds usually use in office related to employee' work result)	1. Understanding, purpose, and role of Accounting
2. Intention (Write oral and written text to Express intention, especially in office).	2. Special profesion in Accounting (Public accountant, tax accounting, government accountant)
	3. Business transaction of services company, trade company and manufacture

3. Giving Announcement (Write oral and written text to giving announcement, especially use in office)	4. Applying ledger 5. Financial report
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English Speaking Material Writing

The speaking material writing followed the rule of Scientific Approach. There are some steps learning method based on scientific approach, but it can just use some steps based on necessities; Observing, Asking, Associating, Communicating.

3.MATERIAL VALIDATION

Table 4.6: The Score of Expert Judgment on English Speaking Materials

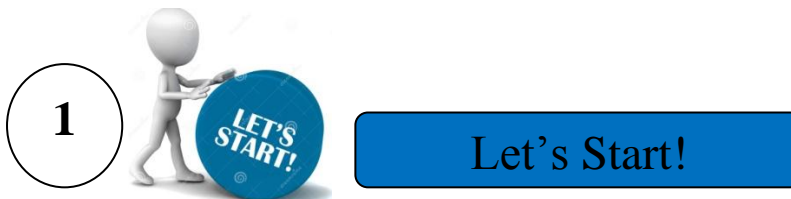
No	Aspect	Expert 1	Expert 2	Category
1	Content	34	35	Good
2	Process	21	24	Good
3	Language Features	12	14	Good
4	Layout	20	20	Very Good
	Total	87	92	Good

$$\begin{aligned}
 K &= \frac{F}{n \times I \times r} \times 100 \\
 &= \frac{87+92}{5 \times 20 \times 2} \times 100 \\
 &= \frac{179}{200} \times 100 \\
 &= 89.5 \text{ (Good)}
 \end{aligned}$$

4. REVISION AND FINAL PRODUCT

Table 4.7: The Revision of Content, Process, Linguistic Features and Layout.

No	Components	Expert 1/ revision	Expert 2 / revision
1	Content	-Some exercises are not for Speaking. -The step based on scientific approach are incorrect -Use the grammar and language that suitable with students grade	-The content too difficult -Give more activity for students speaking in group
2	Process	Attractive activity	More task
3	Linguistic Features	Grammar and vocabulary	There was inappropriate vocabulary. Grammar error
4	Layout	No Revision	No Revision



TASK 1. Look at the pictures below. What do you think about the pictures? What would you say if someone you know gets success? Discuss in pairs and explain by your own words briefly!



CONCLUSIONS AND SUGGESTIONS

Conclusions

Generally, the existing speaking materials were less relevant with the needs of students of accounting program. The topics were not relevant with the accounting

which made the students were less motivated in learning English. In terms of tasks, they were not well – designed because the tasks did not help the students to promote and enrich their speaking skill.

The speaking materials needed by the students in the new course book were the relevant and useful material with work situation, accounting service. The topics needed in work situation such as understand the aims of Accounting, fields who needs aaccounting, kinds of ccompany, transaction and financial report.

The design of speaking material was scientific approach based on curriculum 2013. The structure of the material in each units followed the steps observing, questioning, exploring, associating, communicating and reflection as additional activity. The contents encouraged students to practice more and fostering the students speaking ability.

Suggestions

1. The teacher should be able in considering the students' needs, so they can develop the materials that relevant to the students' major, in this case the Accounting major.
2. Students should help the teachers in finding the students' needs and speak their mind on what they lack, need and want
3. School faculties or the institution also have to take an active role in choosing the learning materials used in the teaching – learning process.
4. It's suggested for the English teacher to use this material to increase the students' speaking ability easier and related to their major and for the other researcher who develop the English speaking material for accounting program.

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