

The Needs of Intercultural Reading Materials for Accounting Students in Higher Education

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Abstract— The research is aimed at analyzing accounting students' needs in learning English by incorporating intercultural aspects. This is descriptive quantitative research. The research was conducted in Accounting Study Program, Faculty of Business and Economic, the University of Bengkulu. The respondents were 83 accounting students of the 2016/2017 Academic Year and one English lecturer. A semi-structured interview, students' questionnaire, and lecturer's questionnaire were used to collect the data. The data were analyzed both qualitatively and quantitatively. The result of the data analysis revealed that 1) being able to communicate intercultural became students' necessity, 2) eight themes were chosen as the theme in developed intercultural-course book, 3) small group learning was the most preferred learning method, and 4) the role of teacher chosen by students was the facilitator of learning sources.

Keywords— *needs analysis, intercultural reading materials, accounting students.*

I. INTRODUCTION

At the end of 2015 ASEAN has established ASEAN Economic Community (AEC) [1,2]. Reference [1] stated agreements about the free flow of goods, capitals, services, and investments among the ASEAN member countries. In services field, there are only eight types of professional workers who have the issuance of visas and employment passes for working in ASEAN member countries freely [1,2,3]. The professions are nurses, medical practitioners, dentists, engineers, architects, surveyors, accountants, and tourism professionals [1,2,3,4,5, 6].

On February 26th, 2009 the framework of accountancy services was arranged by ASEAN Mutual Recognition Arrangements (MRAs) [2,5]. Two regulations were accepted as the requirement for accountants to freely apply for a job in ASEAN member states. First, the accountant should be registered as ASEAN Chartered Professional Accountant. Then, an accountant must have three regional standards that includes 1) professional certificate from national monitoring committee of the home country, 2) three-year experiences, and 3) the accreditation of Higher Education Institution (HEI) [4,5]. [5] stated that the quality of graduates' students

was an evaluated aspect in accreditation form for HEI. He further argued that graduates' students should have three skills namely professional skills, language skills, and intercultural skills.

Ref. [7] argues that the students in the 21st century should have social and cross-cultural skills. The benefits of having social skills in the 21st century are the abilities to 1) interact effectively with others, 2) know when it is appropriate to listen and when to speak, 3) conduct themselves in a respectable and professional manner. Moreover, the advantages from cross-cultural skills are the abilities to 1) work effectively in diverse teams, 2) respect cultural differences and work effectively with people from a range of social and cultural backgrounds, 3) respond open-mindedly to different ideas and values, and 4) leverage social and cultural differences to create new ideas and increase both innovation and quality of work.

Teachers as the facilitator in teaching and learning process should supply their students with learning materials that not only contains professional and language skills but also cultural skills. Educational process is the most effective way to deliver cultural values both local and target culture [8]. He believes that education and culture cannot be separated. Starting place in developing a country is education [9]. [10] mentions three reasons beyond the needs of cultural education for citizenship. First, education offers a way to give the same education portion for all students. Second, it improves students' responsibility to socialize with other people in society. The last, it teaches students to respect the other person. Integrating culture in language learning is essential as language does not function independently from its cultural context of use. McGrath, 2002 in [11] said that language learning materials can carry cultural content that represents source culture, target culture, or international target culture. Students' own culture acts as the source culture. English speaking countries reflect the target culture in materials. Then, international target culture addresses various cultures in non-English speaking countries.

Risager, 1998 and Saluver, 2004 in Ref. [12] mention three approaches in teaching culture namely intercultural, multicultural, and transcultural approach. The intercultural approach helps students to intensively understand the materials in a period of learning and eases the teacher as well as material developers to insert target and students' culture into the materials. The multicultural material covers broader cultures and has anti-racist view. Unfortunately, with the limited time of English classes, it is not obligated to apply in class. Moreover, trans-cultural approach is similar to monoculture approach that emphasizes more on target culture rather than learners' culture. Referring to Indonesian context, adapting intercultural approach is more feasible. Providing intercultural approach acts as a way in helping students to identify and respect the diversity in two cultures [13,14].

University of Bengkulu (UNIB) is one of HEI in Indonesia [15]. It takes the opportunity from AEC to organize its study program to produce qualified graduates. Accounting Department (AD) is one of qualified department in UNIB which aims to produce competitive, outstanding, and skillful graduates.

Interview with an English lecturer was done as the first step in finding the students' and learning needs. The results of the interview were 1) he used the same book for two accounting classes, and 2) the book focused more on reading skills. Furthermore, the interview with students showed that 1) they took placement test as requirement in English class, 2) they admitted that they were categorized as beginner English learner, and 3) they assumed that the current materials were mostly the translation form of accounting in Bahasa. Moreover, the document analysis possessed some shortcomings namely 1) the book was the final task of students in English language education department, 2) there was no vocabulary list in reading materials, and 3) there were no information about students' and target culture in current book.

Based on those facts, analyzing the needs of reading materials based on intercultural competence is an urgent issue because it will help the students to understand the target cultures as well as preserve Indonesian local cultures. Additionally, this study aimed to disclose the answer to the question "what are the target and learning needs of accounting students based on intercultural competence?"

"English course book for accounting students" was the title of current course book. It was categorized as English for Specific Purposes (ESP) book. Ref. [16] stated that the knowledge of target language and the content of course book become key of teaching ESP. Reading texts take step as the medium in delivering the knowledge of real world situation.

[17,18,19] argue that ESP is an approach to language teaching in which all activities and materials are designed based on students' and learning needs. Ref. [20,21] state that the basic step in developing a program or materials is the needs analysis step. It will reveal the needs of certain group of students. Ref. [16] [21] mention four goals of needs analysis in ESP. The goals are 1) to know the students' needs, 2) to identify a gap between what students are able to do and what they need to be able to do, 3) to help determine the existing course book meet the students' needs, and 4) and to collect information about a particular problems students are experiencing.

[22] divides two needs in ESP needs analysis namely target/students' needs and learning needs. Students' needs mean what the students need to do in target language real situation. The three aspects in students' needs are necessities, lacks and wants. [22] describes necessities as the types of need determined by the demands of the target situation. Lacks are the gap between the target proficiency and the present existing proficiency of the students. Wants are the point of views of the students related to their needs. The second needs, learning needs, will discuss what the students' need to do in order to learn the materials.

[23] stated that three situations in which the teaching of culture can take place are 1) culture is taught in language courses, 2) culture is taught in a situation, and 3) culture is taught in the cultural setting. In the first situation, cultural teaching helps the students to visualize the language in reality. The second situation prepares the students for a certain new environment. Each of the situations determines the goals and objectives of teaching culture and the topics to be covered throughout the course. For instance, when the aim of the teaching is to fill the students with some information about the new culture, the most suitable activities might be reading and discussing literary and newspaper texts, watching videos and films. For the second and third situations, learners need different skills of cultural practices. These skills can be best developed through role plays, drama, and dialogues.

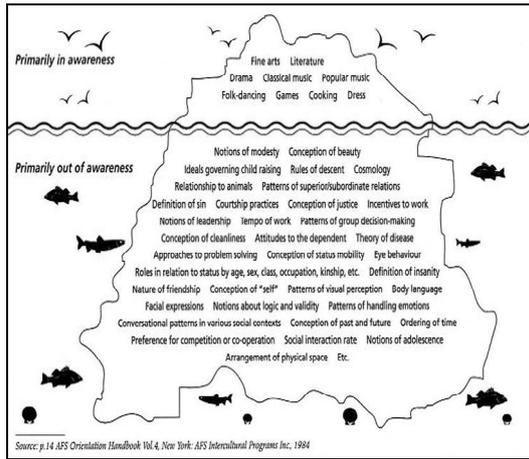


Fig. 1. The Iceberg Concept of Culture

Culture can be illustrated as an iceberg [24]. It has two parts namely visible and invisible parts as illustrated by [24] in Figure 1. The visible parts can be seen above the water. The invisible part is located under the water line.

The first consideration in developing intercultural materials is about the theme to teach. The cultural theme should be real-life conditions related to Accounting field. People sometimes speak grammatically correct but culturally inappropriate [19]. Every country has its own culture. Appropriateness culture in western countries might look like inappropriate manners in Asian cultures, such as in Indonesia. Some invisible parts in of culture were chosen as the theme for the developed intercultural reading materials.

II. METHOD

This research is a descriptive qualitative design. The quantitative data was collected through students' needs analysis questionnaire. A semi-structured interview was used to collect qualitative data. Content validity was used to validate the instruments. [25] stated that content validity can be done by asking an instrument construction expert to examine the contents of the developed instruments. A pilot study was done by asking some students of the accounting department at Yogyakarta State University to answer the needs analysis questionnaire.

To analyze the qualitative data from the interview transcript, the researcher adapted the following steps namely 1) assembling the data to reread it again, 2) coding the data to reduce the large amount of data, 3) comparing the data to see whether themes or patterns are repeated or developed across different data gathering techniques, 4) building interpretations to make sense of meaning of the data, and 5) reporting the outcomes [26].

The needs analysis questionnaire has four Likert-scale options. They are 1 = Strongly Disagree, 2 =

Disagree, 3= Agree, 4 = Strongly Agree. The data collected, then, were analyzed using the following formula [27].

$$P = \frac{f}{N} \times 100$$

- P : Percentage (%)
- F : Frequency
- N : Number of respondent
- 100 : Fixed number

It started by interviewing an English lecturer for accounting study program on March 22nd, 2017. From March 23rd, 2017 to March 25th, 2017, the researcher focused on the questionnaire for 83 students. The questionnaire was using the Indonesian language in spite of English to avoid students' misunderstanding related to the questions and instructions.

III. RESULT

The questionnaire questions were divided into three parts namely demography (students' personal identity), target needs, and learning needs.

Part I of the questionnaire was aimed at gaining profile information of the respondents such as gender, age, initial time of learning English, and current English proficiency test score. The range of the ages indicates that the respondents were adult learners. It implies that the researcher must take into account the characteristics of adult learners. This information is summarized in the "Figure 2" on the next page.

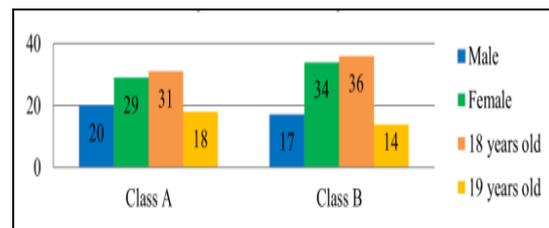


Fig. 2. The Demography Data of Respondents

The questionnaire result on the length of English learning period shows that most of them were not English beginner learners. All of the respondents confirmed that they took Placement test held by the Language Training Centre of the University of Bengkulu. This test consists of three parts namely Listening, Grammar and Structure, and Reading. The result of the test was not announced to the public. Based on data analysis from the Language

Training Centre of the University of Bengkulu, the average test score was 390. It is predicted that the students mostly belonged to A2 level of the CEFR.

TABLE I. CULTURAL ELEMENT IN THE DEVELOPED COURSE BOOK

No	Question	N	SA %	A%	DA %	SD A %
6	What cultural elements are precisely contained in an English book based on intercultural competency?					
	a. Indonesian culture	83	36.1	50.6	13.2	0
	b. Inner circle English countries:	83	37.3	53.0	9.6	0
	c. Outer circle English countries	83	54.2	34.9	10.8	0
	d. Expanding circle countries	83	42.1	51.8	6.0	0
	e. Business hierarchy	83	54.2	36.1	9.6	0
	f. Physical language	83	38.5	46.9	14.4	0
	g. Spoken Language	83	38.5	49.4	12.0	0
	h. Written Language	83	25.3	31.3	34.9	8
	i. Social Life	83	42.1	46.9	10.8	0

Note: SA = Strongly Agree
 A = Agree
 DA = Disagree
 SDA = Strongly Disagree

Question 7 in Part II of the questionnaire aimed to find the students' wants covering their preferences for cultural themes. The findings are presented in Table 2 on the next page. Table 2 presents the ninth highly chosen topics. The content of the materials was arranged based on what was more easily learned and what was more fundamental to learn in the accounting field, as longest the preferred topics were included. The first theme in the developed course book was *getting a Job* (45.7%).

TABLE II. THEMES FOR INTERCULTURAL READING MATERIALS

No	Question	N	SA %	A%	DA %	SD A %
7	Choose eight of the following themes that you are most interested in?					
	a. Cultural Briefing: The Office Party	83	26.5	40.9	24.1	8.4
	b. The Effect of Global Business	83	36.1	45.7	15.6	2
	c. Time Across Culture	83	33.7	45.7	15.6	4.8
	d. Company Dimensions	83	38.5	46.9	10.8	3.6
	e. Flying Out on Business	83	30.1	40.9	21.6	7.23
	f. Getting a	83	45.7	54.2	0	0

Job						
g.	Meeting	83	42.1	49.4	8.4	0
h.	The World of Work	83	32.5	43.3	16.8	7.23
i.	Business Communication	83	43.3	51.8	4.8	0

Note: SA = Strongly Agree
 A = Agree
 DA = Disagree
 SDA = Strongly Disagree

The third part of question in questionnaire was the learning needs part. It talked about the dominant learning style, teaching and learning methods, and teacher's and learners' roles. More than a half of the students (66.30%) learned at best in visual ways such as watching videos and reading texts; graphics; and tables. Moreover, there were 26.51% of total respondents who felt comfortable learning in small groups with 3 to 5 students rather than in pairs (14.46%). To conclude this point, the researcher identified that the classroom activities should be begun with guided learning which gradually moves to student practices in small groups of students. The researcher summarizes that the students expected to be the more active party during the teaching and learning process. Furthermore, it was found that the students wanted their teacher to perform as the provider of comprehensible learning input (84.78%).

Based on the result of the interview with an English lecturer, the researcher drew a conclusion that the current English materials used by the students of accounting class consisted of 30% General English materials and 70% accounting materials in general. The current students' need was to strengthen students' academic performance. Meanwhile, the future needs were to apply for a job and scholarship. The lecturer also stated that the learning activities should facilitate enough chances for students to practice English. Additionally related to culture content, local and target culture should be inserted in the materials to develop students' intercultural awareness.

IV. DISCUSSION

Hutchinson and Waters [22] and Richards [28] stated that questionnaires, interviews, observations, and informal consultation with teacher and students are used to analyze the students' actual needs in learning. Thus, in conducting needs analysis, the researcher employed interview and questionnaire to obtain the data on the students' needs. The students' current need in learning English was to make them able to access information on the Internet, books, and journals. This finding is supported by a study from Armates *et al* in [12] shows that students spend more time in learning from Internet.

Reading comprehension is crucial in modern academic situation [26,28]. There are five strategies to achieve reading comprehension namely identifying

the goals of reading; skimming the text; scanning the text; guessing the content of text; and analyzing vocabulary [21]. By using reading strategies, language learners can control their reading experience and gain confidence to read more the text. Referring to these strategies, it was found that choosing the correct reading technique-skimming and scanning-became the most students' lack.

In accordance with the needs of intercultural materials, the result of the Question 6 in Part II revealed that most students want to learn business culture in an organization. It was in line with Brooks in [29] that emphasizes the patterns of living as the most crucial one in language teaching programs. Furthermore, learning business culture will help the students in identifying and respecting cultural diversity as stated by [13] [14]. From the aspect of wants, eight cultural topics were chosen by students. They were chosen based on real-life intercultural conditions in accounting field. Those themes are purposely created for intercultural setting as stated by [23] that teaching culture can take place in cultural setting.

The first issue of learning needs is the students learning styles. It was found that more than a half of the students (66.30%) learned at best when they visually learned the materials. [30] argues that Indonesian can absorb more knowledge of English as foreign language by reading English passages. The finding about classroom activities, guided learning which gradually move to students practices in small groups of 3 or 5 students, is supported by [21,31]. They argue that classroom activities will be more effective when the grouping system is adjusted with the students' level of comprehension as well as the level of task difficulty. Vygotsky in [32] also adds that cooperative learning is realized through group learning activity consisting of 3 to 6 students.

V. CONCLUSION

Needs analysis refers to the activity in collecting the information that will be used as the basis for designing and carrying out any language course. This research has revealed the needs of accounting students (target and learning needs) in developing intercultural reading materials. The target analysis result showed that students current necessity was related to their English academic performances; they have difficulty in using correct reading techniques; they want to learn culture focused on business life. In terms of learning needs, they were more actively engaged in small group task. For the next researchers, it is expected to develop further study related to intercultural materials in various study programs which will give additional theories or information in English Language Teaching (ELT) and ESP field.

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