

Intercultural Coursebook: Accounting Students' Needs Toward Reading Materials In Higher Education

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Abstract—The research aimed at analyzing accounting students' needs in learning English by incorporating intercultural aspects. The research design was a 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 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 shown that 1) be able to communicate intercultural became students' necessity, 2) eight themes were chosen as the theme in 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 among the ASEAN member countries namely the free flow of goods, capitals, services, and investments. 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 doctors, dentists, engineers, architects, surveyors, accountants, and tourism professionals [1] [2] [3] [4] [5] [6].

The ASEAN Mutual Recognition Arrangements (MRAs) finished the framework of accountancy services on February 26th, 2009 [2] [5]. It released two rules for accountants in ASEAN countries so they can apply for a job in a host country [2] [6]. Firstly, they should be registered as ASEAN Chartered Professional Accountant [2] [6]. And the next, the accountant must have three regional standards namely professional certificate from national monitoring committee of the home country, three-year experiences, and the accreditation of Higher Education Institutions [4] [5]. Referring to this demand, Higher Education Institutions (HEIs) in Indonesia is improving their accounting students qualities included professional skills, language skills, and intercultural skills [6] [3]. Teachers as the facilitator for students should develop their teaching resources in fulfilling those qualities for

example by inserting cultures from ASEAN countries in teaching materials. Educational process is the most effective way to deliver the cultural values both local and target culture [7]. He believes that education and culture cannot be separated. Starting place in developing a country is education [7] [8]. Citizenship should get multicultural education [9]. There are three reasons behind this need [9]. Firstly, education offers a way to give the same education portion for all students. Secondly, it improves students' responsibility to socialize with other people in society. The last, it teach students to respect the other person.

The American Association of Colleges of Teacher Education (AACTE) and the Partnership for 21st Century Skills (P21) (2010) argue that the students in 21st century should have social and cross-cultural skills. The benefit of having social skills in 21st century are 1) Interact Effectively with Others, 2) Know when it is appropriate to listen and when to speak, 3) Conduct themselves in a respectable, professional manner. Moreover, the advantages from cross-cultural skills are 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

The researcher had interviewed English teacher for Accounting Department at the University of Bengkulu and twenty students from accounting classes; Class A and Class B. There were ten students chosen as representative based on their score in English. Based on the interview with the teacher, the teacher used the same course-book for two classes which entitled English for Accounting Students. The book is emphasized more at reading skill. He believed that reading becomes the most important skill for his students because they need to develop their competence by reading related issues from various resources. Furthermore, the result of students' interview shown that they felt enthusiastic in learning English. They admitted that the proficiency test result categorized them as beginner learners of English. They recognized the current book is focused on reading skill. Based on document analysis, the researcher found some lacks possessed by the current book. First, reading materials are not equipped with the vocabulary list. And secondly, as language cannot be separated from culture, the researcher found that the materials

did not contain ESP accounting materials which entailed both local and target cultures.

English course book for accounting students is categorized as English for Specific Purposes (ESP) book. The success of ESP for accounting students depends on both the content of course books and the knowledge of the target language [10]. That knowledge can be served in form of text. Reading acts as the connector to the real world situations. In order to achieve intercultural competence, a balanced portion of the target and local cultures is needed in English language learning. The students will identify and accommodate the cultural differences to avoid missing cultural identity [11]. This means that after someone's identity is recognized, his/ her ability to negotiate meaning across cultural boundaries is generated which eventually creates intercultural competence. Based on those facts, developing reading materials based on intercultural competence is an urgent issue because it will help them to understand the target culture as well as preserve Indonesian local cultures through the reading materials. The fundamental stage in developing a material is needs analysis part. This part explains the target and learning needs of accounting students. The study will limit the focus on the needs of accounting students at the University of Bengkulu. Moreover, this study aimed to disclose the answers of the questions 'what are the target and the learning needs of intercultural reading materials for accounting students?'

ESP is an approach to language teaching in which all activities and materials are designed based on students' needs; target and learning needs [12] [13]. The needs analysis acts as the basis for developing a learning program or material that will meet the needs of certain students [14] [15]. The goals of needs analysis are to determine kinds of texts students need to read, the reading demands of the texts they will read, and the students' current level of reading ability. The purposes of needs analysis in language teaching are to find out learner needs, to help determine the existing course book meet the students' needs, to identify a gap between what students are able to do and what they need to be able to do, and to collect information about a particular problems students are experiencing [10] [16]. In addition, there are two needs in needs analysis namely the target needs and the learning needs [17]. First, target needs are what the learner needs to do in the target situation. In the target needs, there are some technical terms which are related to the target needs. Those are necessities, lacks and wants. Necessities are 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. Second, learning needs analysis will tell us "what the learner needs to do in order to learn".

There are three situations in which the teaching of culture can take place [18]. First, culture is taught in language courses. In this case, culture teaching provides background and context and helps the learners visualize the reality. Next, culture is taught in a situation, which prepares a student for a visit or work in a new environment. The last, culture is taught in the cultural setting for example to immigrants. 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 curriculum 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. There are four approaches to the teaching of culture namely the intercultural approach, the multicultural approach, the trans-cultural approach, and the foreign-cultural approach [19]. The intercultural approach draws upon the idea that culture is best learned through comparison of the target and the students' own culture. This approach is aimed at developing students' understanding of intercultural and communicative competencies, enabling them to act as mediators between the two cultures. The researcher is adapting [19] intercultural approach to fulfil ELT practice in Economic Faculty. The intercultural approach offers the teachers to comparing the target cultures and the local cultures, and it helps students to understand the materials in depth. Providing intercultural approach acts as the way in helping students to identify and respect the diversity in two cultures [20] [21].

The first confusion in developing intercultural materials is about the topic to teach. The topic should be real-life conditions related to Accounting field. The target cultures are better used for receptive skill learning namely listening and reading, while the local cultures are better employed to improve students' productive skills, namely speaking and writing because the more students are accustomed to their surroundings the more they will be able to express their ideas and thought [25]. Cultural awareness is highly needed in facing AEC era. People sometimes speak grammatically correct but culturally inappropriate [23]. Speakers have to know the culture information of his or her interlocutor. Every country has its own culture. Appropriateness culture in western countries might look like inappropriate manners in Asian cultures, such as in Indonesia. Consequently, the target and the local cultures should be inserted and blended in a well-balanced way. Introducing unfamiliar values of a culture requires some careful planning and responses [23] [24]. The teachers must convince their position before delivering the cultural values in the materials. The teachers must convince their position before delivering the culture values in the materials [24]. The teachers should explain the characteristics and settings of the local and the target culture, so the students get prior knowledge before being involved in teaching learning activities. In this research, the researcher used blended culture in developing reading materials.

The rest of this paper is organized as follow: Section II describes proposed research method of this work. Section III presents the obtained results and following by discussion in section IV. Finally, Section V concludes this work.

II. METHOD

The needs analysis questionnaire and document analysis were used to collect the quantitative figures. Then, the qualitative data was collected through semi-structured interview. The validity of the instruments was obtained through content validity by asked an instrument construction expert to examine the contents of the instruments [25] [26]. To meet the reliability of the questionnaires, the researcher conducted a pilot study [25] [26]. It was done by asking some students of the accounting department at Yogyakarta State University to answer the questionnaire. They were chosen for this purpose since they have closer characteristics to the target respondents. The researcher applied inter-rater reliability to

ensure the consistency of the document analysis checklist. In this case, another observer from the same field of study was involved to complete the checklist. The scores given by the researcher and the co-researcher were then compared and the percentage of the agreement was calculated [25].

To analyse the qualitative data from the interview transcript, the researcher adapted the steps the following steps namely assembling the data to reread it again; coding the data to reduce the large amount of data; comparing the data to see whether themes or patterns are repeated or developed across different data gathering techniques; building interpretations to make sense of meaning of the data; and reporting the outcomes [27]. The needs analysis questionnaire with Likert-scale form had four options: 1 = Strongly Disagree, 2 = Disagree, 3 = Agree, 4 = Strongly Agree. The data collected, then, were analysed using the following formula [28].

$$R = \frac{(Xh - Xl)}{4}$$

R : Range
 Xh : The highest score
 Xl : The lowest score
 4 : Range of Likert-scale (four-point scale)

This research used a descriptive qualitative design with some data collected quantitatively through questionnaire from accounting students and an English lecturer. It started by interviewing an English lecturer for accounting study program on March 22nd, 2017. Days of March 23rd, 2017 to March 25th, 2017, the researcher focused on the questionnaire for students. The purpose of descriptive research is to describe systematically, factually, and accurately the characteristics of given population [29]. In this study, the researcher gives factual information about the target and learning needs of accounting students, specifically for intercultural reading materials.

III. RESULT

There were 83 questionnaires with 20 questions distributed to students of Accounting Department, Faculty of Economic and Business at the University of Bengkulu from two different classes. The questionnaire was using the Indonesian language in spite of English. It was to avoid students' misunderstanding related to the questions and instructions. 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 to gain some 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 1 below.

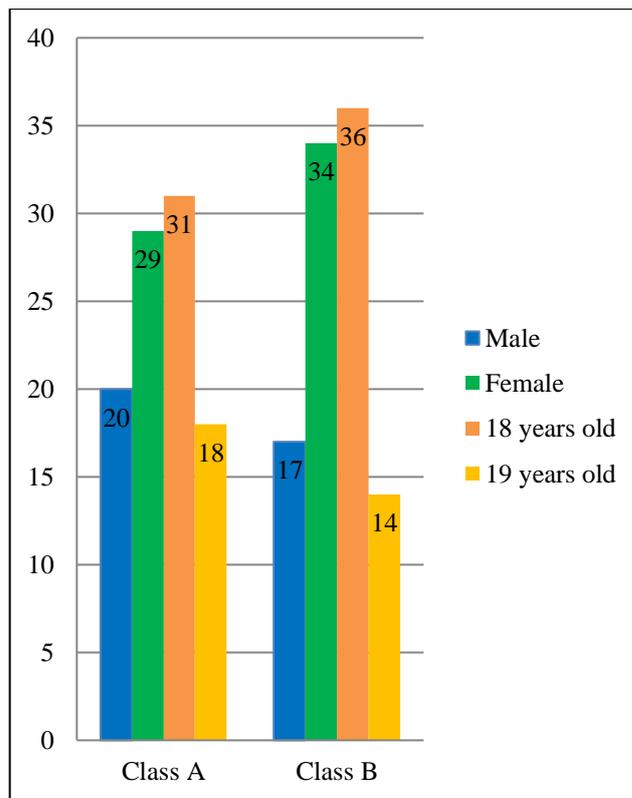


Fig. 1. The data of respondents

The length of English learning period show 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, close to the B1 level of the CEFR.

The researcher developed Question 5 in Part II of the questionnaire to discover students' lacks. From the obtained data, the highest choice is about scanning and skimming the text which performed 61.45%. Question 6 was focused on asking which cultural elements should be inserted in a course book.

Table I shows the result of needs analysis linked to cultural aspect in a book. Students were asked some cultural elements that should be mentioned in English book for accounting students. The Table I shown that most of students (54.22% of total respondents) vote for Business: hierarchy, style, and communication as the first cultural aspect in English book. Outer-circle countries was the second aspects that should be inserted in their English book. Then, it was followed by culture of the country with English as international language (42.17%) and Social Life (42.17%). Question 7 in Part II of the questionnaire aimed to find the students' wants covering their preferences for cultural topics. The findings are presented as follows.

TABLE I. CULTURAL ELEMENT IN A 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

Table II as follow 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. In terms of learning needs, the aspects to analyse here were about the dominant learning style, teaching and learning methods, and teacher's and learners' roles. More than a half of the students (54.22%) 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. It is found that the students wanted their teacher to perform as the provider of comprehensible learning input (93.48%). The researcher summarizes that the students expected to be the more active party during the teaching and learning process.

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 Job	83	45.7	54.2	0	0
	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

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 70% General English materials and 30% accounting materials in general. What should be well-noted when developing ESP materials for these students were: 1) the students' general level of English language proficiency was intermediate (between A2 and B1 level of the CEFR); 2) the learning activities should facilitate enough opportunities for 27 to 29 students to practice the target language through either group or individual practices.

IV. DISCUSSION

A. The Target Needs

Reading comprehension is crucial in modern academic situation [27] [29]. 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 analysing vocabulary [15]. 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.

A study conducted in Taiwan found that secretaries in bicultural workplace not only need basic communication needs but also be able to deal with cultural sensitivity [12]. 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. A research focused on developing intercultural business communication and understanding courses at a Japanese university showed that the project successfully contribute to deepening understanding among Japanese university students, in particular with regards to what are defined as effective strategies in intercultural workplace communication in Japan [28]. All these studies emphasize that intercultural communication skills, both spoken and written, are important for higher education students to compete better internationally. The findings of the Accounting Department at the University of Bengkulu also clearly state similar results. Specifically, the students admitted that their current need for learning English was to make them able to access information on the text. Meanwhile, their future need for learning English was to support them fulfilling the criteria to apply for job in international/multinational companies. According to [18], the accounting students need the three situations in learning intercultural competence. All situations will help students to visualize and to anticipate the problems in world life.

From the aspect of wants, eight cultural topics were chosen by students. They were chosen based on real-life intercultural conditions in accounting field. The topics were in line with [22] opinion. The target culture should be more emphasized in listening and reading skills. A research entitled "Intercultural Communication at the work place – An explorative study using a phenomenological approach". The study finds that cultural backgrounds seem to influence the constitution process and the different ways in how intercultural communication is perceived [31]. "Intercultural learners, intercultural brokers and ESP classrooms: The case of a shipping business course" is a study which proposed the new role of ESP teachers as "intercultural brokers" proves that ESP classrooms provide a suitable context to explore foreign cultures by bringing them in line with each student's home culture and the specific contents of the ESP course [32]. Based on the finding in the above study, students' highest theme 'Getting a Job' become additional support for the needs of intercultural competence in workplace.

B. The Learning Needs

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. From the results of the document analysis, however, it was revealed that the current module pointed out the memorization of accounting terms rather than facilitating the students with adequate communication practices. Trying to bridge this gap, the intercultural reading materials for accounting students provide various tasks and activities which guided the students to practice the language communicatively. This stage will be more effective when the grouping system is adjusted with the students' level of comprehension as well as the level of the task difficulty. In regard to learners' and teacher's roles, there were two points to highlight: 1) the students preferred working in pairs or small groups to complete tasks, and 2) the teacher should act as a provider of comprehensible learning input as well as a provider of positive and encouraging feedback.

V. CONCLUSION

Needs analysis refers to an activity in collecting the data that will be used as the foundation in developing a language program or material based on target and learning needs. This research has explored the needs of accounting students – target and learning needs- specifically in term of intercultural reading materials. The results can be summarized as follows. First, the finding in students' lack revealed that the students' problem in reading was the correct used of skimming and scanning technique. The students are preferred to study in small group consisting of 3 to 5 students.

For the next researchers, it is expected to develop further study regarding the development of intercultural materials for various study programs in higher education which will give additional theories or information in ESP and English language teaching field.

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