

The Implementation of BEDSRA Teaching Strategy in English for Accounting Classroom

Suyadi

English Educational Study Program, Batanghari University of Jambi,
Jambi-Indonesia

sueyadi@yahoo.com

Abstract— The implementation of BEDSRA Teaching Strategy in English for Accounting Classroom at one of universities in Jambi Proven is proven. BEDSRA stands for Brainstorming, Exploring ideas, Discussion, Sharing ideas, Re-writing about ideas, and Assessment, it is a new strategy in teaching English for Specific Purposes for accounting study program. The implementation of this strategy is aimed at improving teaching English for Specific Purposes especially for teaching materials for accounting study program at university level. The previous learning English material was using general English with unstructured strategy which was unmatched with the needs of the study program of accounting students. The research was conducted at a state university in Jambi Province with 46 students by giving the questionnaires to get the needs of learning materials which consists of two indicators. Target needs and learning needs questionnaires were constructed to find the needs of the students of the English teaching materials for accounting students. Implementing BEDSRA Teaching Strategy and specific materials to the accounting students revealed that the students of accounting program needs a specific material in learning English which has tight relationship with their study program. While English skills needs to be combined with the knowledge target of accounting, especially reading for enriching their vocabularies in accountancy. Writing is also needed to write some report and writing presentation papers.

Keywords— *BEDSRA Teaching Strategy, English for Specific Purposes, target knowledge, target need, learning need.*

I. INTRODUCTION

Language teaching needs a serious investigation relating to its materials which is appropriate or not appropriate to be applied in the classroom. Teaching English in Indonesia is considered as a compulsory subject at university level which has some study programs. Teaching English in every study program needs to meet its study program objectives in order to meet the students' needs in their target knowledge fulfillment. Dealing with the appropriateness, it is also very important to match the teaching materials with the needs of the students. The target knowledge will be built in a specific material that will be applied in the teaching and learning process. To build the target knowledge, of course, it needs such kind of arrangement of specific materials for a certain study program. Therefore, teaching materials should be

built for every study program to match the goals of teaching and learning at the program.

In the process of teaching and learning the function of materials can not be underestimated to reach goals of educational process. The specific knowledge for the students is a knowledge which may be useful for their future works in a workplace. Therefore teaching materials which are used in the classroom must have a direct correlation with what the students want to reach in their job market. Learning English in Indonesia as a foreign language becomes more important for us who are living in the globalization era which requires a means of lingua franca to relate among countries either in oral or written communication in the world. Now, English is becoming a language of globalization in which commerce and trade basically accounting- based management is highly needed [1].

Related to globalization, teaching English as a foreign language needs a specific strategy. Teaching material and specific strategy should be matched each other in order to meet the needs of students in facing their future workplaces.

Recently using teaching English materials for Accounting Department students should be matched with the aims of accounting study program as J. R. Dyson states that

Accounting is a service provided for those who need information about an organization financial performance, its assets and its liabilities. [2]

Dyson's opinion above says clearly that an accounting knowledge is a service provided for people who need information about financial performance, assets, and liabilities of an organization or a company [2]. Therefore, in conducting learning and teaching process relates to accounting it should have a correlation to its target knowledge. English subject is one of the subject in which the students must take as a compulsory subject at university.

English for accounting needs specific materials for the students who mainly pursued a specific knowledge of accounting such as how financial performance is learned, how the assets of company is managed, and how the liabilities of company is reviewed. Through learning English for accounting, the students of accounting may improve their knowledge in the field. English teachers should realize that teaching language needs to consider the needs of the students.

English language teachers need to teach their students is not the general English, but it is the English language as experienced by the specialist of accounting [3]

So, as to reach the specific purposes of English for accounting students need a specific English material as their main topics discussion in the process of teaching and learning in the classroom.

Learning English for Specific Purposes is a developing branch of English as Foreign Language instruction in Indonesia. It has a marginal status in Indonesia tertiary education or university level. Hence, it has no clear guidance from the institutions or from Ministry of National Education (MONE) of Indonesia. Then, teachers of English in many branches of study programs in almost every tertiary education or university level used the English teaching materials they like with a little consideration of appropriateness of field study. Every field of study program has its own specificity of technical vocabulary, writing special forms, reading texts, and translation skills and textbooks seem to represent what the students needed to know in order to improve their skills in the workplace. This condition could not be more tolerated if our educational program wants to meet the maximum target in free ASEAN market area which will be started in 2016. The effects of globalization on English were felt particularly strongly in the field of English for Specific Purposes. Many learners took up English for Specific Purposes in order to have a working knowledge of English in their specialized field to communicate not with native speakers but with fellow professionals around the world. The goals of these learners "were more specific: to learn the language which enables them to become members of expert communities and to communicate with other members wherever they may be and whatever primary culture they come from [4].

Teaching strategy which is more suitable for teaching English for Accounting Students is BEDSRA Teaching Strategy (see Suyadi, 2016). BEDSRA Teaching Strategy is proposed by Suyadi (2016) which is an adapted strategy from Strauch (1998) and SIOP.

II. REVIEW OF RELATED LITERATURE

A key feature of English for Specific Purposes course is that the content and aims of the course is oriented to the specific needs of the learners. English for Specific Purposes course focuses on the language, skills, and genres appropriate to the specific activities in the learners need to carry out in English. Typically English for Specific Purposes students are adult learners and a homogeneous group in terms of learning goals, although not always in terms of language proficiency. Key issues in the teaching of English for Specific Purposes were how to identify learners needs, the nature of the genres that learners needed to be able to produce as well as participate in, and how the lecturers knew that the learners have been able to do this successfully, and, if not, what the lecturers can do to help them to do this.

English for Specific Purposes studies have also considered contextual aspects of specific purpose genres for the need to go beyond structural and linguistic examinations or texts in order to better understand social and contextual features of genres [5]. The need to better understand how learner needs and expectations are translated into learning objectives in English for Specific Purposes classes, as well as how English for Specific Purposes students interpreted these objectives and used them to guide their own learning [6]. Cheng also argues that the relationship between input materials and output activities and the criteria that English for Specific Purposes lecturers use to judge whether their input materials are suitable for their students and the learning objectives of the course. Recently, the issue of learner needs is becoming more complex and more focused, not just on what learners need to do, but also on who they want to become [7]. English for Specific Purposes can play in increasing access and options for learners in their current and future worlds of work, study, and everyday life.

It is also involved the design of units of work which focus on developing skills in relation to whole texts. It provides students with guided practice as they develop language skills for meaningful communication whether in written or oral in specific purposes through the whole texts, as stated by Paltridge that it also enable learners to use genre of specific texts which are important for them to be able to participate in and have access to [8].

Concerning the above argumentations of English for Specific Purposes, it is proven that teaching English for Specific Purposes for the students who learn English as foreign language might be based on the needs of the students target knowledge. Teaching English for accounting students is a specific program which should focus on the authentic materials of accountancy which may help the students' future work. The authentic material of accountancy is more appropriate materials for the students' needs which may develop their knowledge and skill of accounting through English.

Learning English at a university level in Jambi has already been started more than two decades ago but in the English teaching materials the lecturers used was General English which has no direct correlation with the students' expectation at accounting and also their future works. Based on the research that has been conducted the students need English for accounting with some kind of authentic materials such as how conceptual framework of accounting is learned, how the journals of company was managed, and how the ledger of company is reviewed, and so on. Through leaning English for accounting, the students of accounting may improve their knowledge in the field. Meanwhile learning about tenses for accounting students could be appropriate applied while reading the text displayed in every chapter. It is only to acknowledge them with the common structures used in English. Listening and speaking would applied by watching some short movies related to topics prepared in the textbook.

In the real-life of teaching and learning situation of English for Specific Purposes in the classroom, especially at Accounting Department in one of university in Jambi Province, the lecturers taught the students with, its narrowly defined venues but not enough to thrive in the world at large [7].

English for Specific Purposes pedagogy placed heavy demands on its practitioners to collect empirical needs assessment data, to create or adapt materials to meet the specific need identified, and to cope with often unfamiliar subject matter and even language use.

III. THE TEACHING MODEL FOR ESP LEARNING

The teaching model for ESP learning at Accounting Department at one of universities in Jambi Province follows the steps in developing a teaching model adapted in ESP criteria which is based on the need analysis of students at Accounting Department at one of universities in Jambi Province. The content discourse is chosen for the accounting students, the design of syllabus is focused on the theories provided to develop it. The teaching model for ESP learning is first for the students of accounting at Accounting Department at one of universities in Jambi Province which would be applied later at other universities.

“The learning climate, the instruction takes place, the learning activities designed in order to accomplish the specific learning objectives established by the lecturer or teacher for learning sequences are critical aspects in the instructional process, and they become more effective if directed toward enhancing student motivation” [9]. Base on this reason, the researcher organized an experiment carried out at Accounting Department students facing time-limited learning period and applied at first year of accounting department students focuses on developing the model of teaching ESP related to the suitable learning objectives proposed to the students.

In this research, the researcher presents an illustration of teaching a sequence of learning activities which describes the needs of the students at accounting department of University of Jambi. The aim is to make the students devise an in class investigation and develop their own positive perspectives toward the research.

A model of teaching is as a plan or pattern that can be used to shape curricula, to design instructional materials and to guide instruction in the classroom and other settings [10]. Models of teaching are really models of learning as it helps students to acquire information ideas of skills, values, ways of thinking, and means of expressing themselves. They also said that model of teaching is a plan or pattern that can be used to

design face to face teaching in classrooms or tutorial setting and to shape instructional material including books, films, tapes, and computer mediated and curriculums or long term courses study.

In developing teaching English for Specific Purposes materials for accounting the researcher followed Tomlinson's principles of materials development as stated below:

1. Make use of activities which get learners to visualize and/or use inner speech before during and after experiencing a written or spoken text.
2. Make use of activities which get learners to visualize and/or use inner speech or spoken before during and after using language themselves.
3. Make use of activities which help the learners to reflect on their mental activity during a task and then to try to make more use of mental strategies in a similar task [11].

The researcher built into all the materials activities which encouraged and help the students to visualize, to talk to themselves in inner speech and to make connections with their lives. For example, before asking the students to write a lease form the researcher asks the students to visualize their own first thought about the leases which they meet in some offices and then to talk to themselves or discussing about how they felt it. Later the researcher asked them to write the form and share their opinions into the classroom.

The teaching strategy which was applied in the classroom called as BEDSRA Teaching Strategy. BEDSRA is a word stand for Brainstorming, Exploring ideas, Discussing (in 3 or 4 persons a group), Sharing (the ideas among the groups), Re-writing (write the ideas which have shared), and Assessment (assess the classroom ideas by asking the students some questions).

The step above is called as BEDSRA suggested by Suyadi (2016) is steps for English for Specific Purposes materials for Accounting Department which basically is based on the researcher's experience in teaching English. BEDSRA Step is an adopted and adapted strategy from Strauch (1998) which was used in Process-Approach to Teaching Writing. It was also adapted from Sheltered Instruction Observation Protocol Model by Michael Creagan (2010).

Steps in a Process-Approach to Teaching Writing by Strauch (1998) seemed to be specialized for teaching writing only, so it could not be applied to teach every skill of English or for any other subject.

In this research, the researcher adopted it becomes BEDSRA (see Suyadi, 2016) in order to be applicable to all skills of English and applicable for any other subject matter. The following is stated the steps proposed by Straunch (1998):

- Step 1: Preparing to write;
 - Determining your audience
 - Selecting a topic
 - Exploring ideas:
 - Listing ideas
 - Brainstorming
 - Discussing your topics with others
 - Free writing
 - Reading
 - Planning and organizing
- Step 2: - Planning and organizing
 - Numbering ideas
 - Making a rough outline
- Step 3: - Writing the first draft
 - Revising
- Step 4: - Peer response
 - Self evaluation
- Step 5: - Writing the final draft
- Step 6: - Following up and evaluating progress
 - Sharing your writing with others
 - Responding to your classmates' writing
 - Benefiting from feedback

From Straunch's step, the researcher adopted "Brainstorming" as the first step as it is basically based on the researcher's experience in teaching English. The second step is "Exploring ideas" and the third step is "Discussing". From Straunch's step, the researcher adapted three letter, they are B, E, and D.

The researcher took "Sharing ideas" in the fourth step which is taken from direct experience in teaching and learning English. From SIOP Model, the researcher took "Re-writing" and "Assessment" as the next step in building BEDSRA Teaching Strategy (see Suyadi, 2016) to teaching English for accounting department students.

The social interaction model emphasizes on the relationships of the individual to the society or other persons. The core objective is to help the students learn to work together, to identify and solve the problems, either academic or social in nature. The primary goals are to help the students work together to identify and solve the problems, to develop skills to human relations, to become aware of personal and social values. The models which belong to this family are group investigation model, role playing model,

jurisprudential inquiry model, laboratory training model, and social simulation model [11].

Personal model deals with the individual and the development of self hood. The emphasis of this model is on developing an individual into an integrated, confident, and competent personality. They attempt to help the students understand themselves and their goals, and to develop the means for educating themselves. Many of the personal models of teaching have been developed by counselors, therapists and other persons were interested in stimulating individual's creativity and self expression. The primary goals are to increase the students' self growth, to help the students understand themselves more fully, to help the students to recognize their emotions and become more aware of the way emotions effect other aspects of their behavior, to help them develop goals for learning, to help students to develop plans for increasing their competence, to increase the students' creativity and playfulness, and to increase the students' openness to new experience. One of the models which belong to this family is non directive teaching model which promotes students' comprehension by enhancing self concept through achievement [11]

Behavior modification model share a common theoretical base, a body of knowledge which referred to as behavior theory. The common thrust of this model is the emphasis on changing the visible behavior of the learner by self correcting communication system which can influence the changing of behavior while in responding information towards the successfulness of teachings. Behavior modification model is suitable for all levels of students. The models which belong to this family are mastery learning model, direct learning model, and simulation model [11].

Based on the above theory, the researcher finds that the direct learning model and mastery learning model are suitable to be applied in teaching and learning process at accounting class which focuses on the students' ability master the material of ESP in a more comprehensible way. To support the model of teaching, Joyce and Weil (2000:14) add the model with the components they are the syntax, the social system, the principles of reaction, and the supporting system, and effects of the model. First, the syntax of the model describes the model in action which is the systematic sequence of the activities in the model. Each model has a distinct flow of phase (Joyce and Weil, 2000). In this case, the researcher applies BEDSRA teaching strategy which consists of steps in teaching and learning process of English for Specific Purposes at Accounting Department at one of university in Jambi Province.

There are brainstorming step, exploring ideas, discussing the topic, sharing the ideas, re-writing the ideas, and assessing the ideas among the groups.

Second, the social system describes the role of and relationships between the teacher and the students. In some models the teacher has a dominant role to play. In other activity is students' centered and in some other models the activity is equally distributed (Joyce and Weil, 2000:14). In this system the activity between the teacher and the students are depending on the goal of achievement in teaching and learning process of English for Specific Purposes. In some parts of teaching, the teacher put himself as a central especially at the beginning of meeting, but in the rest time, it is the students' as the central of learning. The students centered activity occurs when the materials has been explained by the teacher and it needs to be discussed among the students as it is following the BEDSRA steps teaching strategy.

Third, principles of reactions tell the teacher how to regard the students and to respond to what the students do. They provide the teacher with rules of thumb by which to select model, appropriate responses to what the student does [11]. In this research the activity occurs when the teacher finished explaining the materials and questioning some questions. In another side the students need to answer the questing given by the teacher as it is one step of BEDSRA teaching strategy process.

Fourth, support system describes the supporting conditions required to implement the model. Support refers to additional requirements beyond the usual human skills, capacities and technical facilities. This includes books, films, laboratory kits, reference materials, etc., [11]. In this part, the activity occurs when the teacher asks the students to do a corresponding the teaching materials, the students get some support facility in doing accounting work such as authentic materials of forms. The students get chance to practice and deliver English in describing and expressing the accounting works using English properly.

Fifth, the effects of the model are in two types of effects, they are instructional and nurturant effects. Instructional effects are the direct effects of the model which is resulted by the content and skills on which the activities are based on BEDSRA step teaching strategy is a kind of content area of key concepts. The effect of BEDSRA steps teaching strategy gives a valuable effect to accounting department students of University of Jambi. While nurturant effects are those which are implicit in the

learning environment, in this case, they are the indirect effects of the model [11].

Based on the theories mentioned above, there are some kinds of models of teaching which could be applied in the classroom from Information Processing Models, Personal Models, Social Interaction Models, and Behavior Modification Models. In this research, the researcher combines all type of models to develop them in syntax, the social system, principles of reaction, supporting system, and effects of the model which develop in relation to BEDSRA Teaching Strategy (see Suyadi, 2016) to teach English for Specific Purposes at accounting department at one of universities in Jambi Province.

IV. RESEARCH METHOD

This research is classified into development because this research proposes to produce a product in the form of textbook of teaching material of English for Specific Purposes at Accounting Department. The purpose of research and development in education is not to formulate or test a theory but to develop products for using it at the university (Gay Mills & Airasian, 2009:18). A new product of this research is an English textbook for accounting which is replacing the previous English textbook used at Accounting Department at Accounting Department at one of universities in Jambi Province. The textbook is supported with its syllabus and lesson plans in order to make it useful in applying it in the classroom. In order to complete the textbook, the researcher completes the textbook with the teacher's book and the students' book to guide the teachers and the students using the textbook.

According to Walter Dick & Lou Carey, a research and development is

"an industry-based development model in which the findings of the research are used to design a new products and procedures, which then systematically field-tested, evaluated, and refined until they meet specified criteria of effectiveness, quality, or similar standards" [12].

Based on the two opinions above, it is clear that this research is a research and development in nature that is conducted through a new model of teaching and learning English including teaching materials for accounting students which its product is a new product of English materials for Specific Purposes as a solution for students of accounting who learn English as a Foreign Language at one of university in Jambi Province.

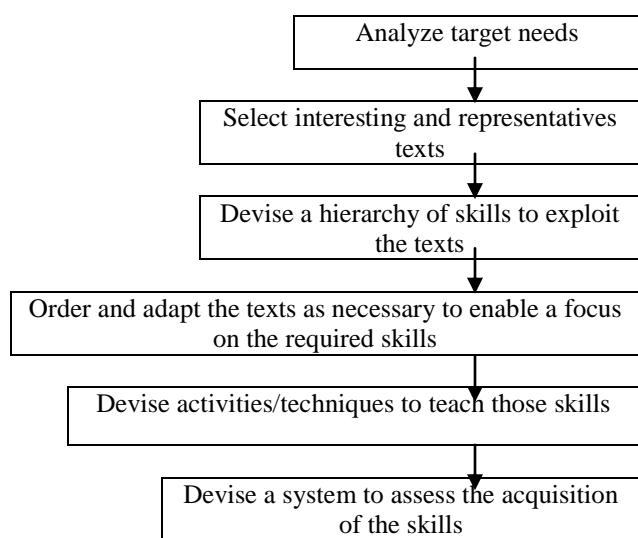
The model of teaching English for Specific Purposes of accounting book is divided into seven chapter, they are Introduction to Accounting, Conceptual Framework of Accounting, Basic Accounting Procedures, Journal, Ledger,

Bank Reconciliation Statement, and Capital and Revenue Transactions. Those materials were displayed in some kinds of reading texts followed by questions, exercises, filling the blanks and writing short messages. Language skills such as listening, reading, speaking and writing are important to be covered in the textbook.

In presenting speaking, listening, pronunciation, the researcher uses an audio visual media to improve the students' skill in English. To enhance the students competency in English, the researcher included the English component to be discussed in the classroom, they are pronunciation, vocabulary and translation. When teaching the material, the researcher combined English skills into three sessions. First session is reading, second session is vocabulary and pronunciation which are combined in teaching them. Third session is listening, writing and speaking are combined became one session.

Syllabus which is developed to support the textbook of English for Accounting Department students at University of Jambi is "A Skill-centered Approach". Holmes (1981) suggested that a skills-centered approach syllabus lays great store by the use of authentic texts. The following figure is a skills-centered approach syllabus:

The role of syllabus in a skills-centered approach Suggested by Holmes, 2001



The syllabus of English for Specific Purposes is built up following those steps. First step is analyzing target needs [13]. In this step, the researcher gives questionnaires and a depth interview to three kinds of respondents, the active students, the lecturers, and the ex-students to gather the real of material in accounting field. Second step is selecting some interesting and representative texts which relate to accounting knowledge. The texts have been written in the previous chapters. Third step is devising

hierarchical skills to exploit the texts. In this step, the researcher included the four skills in English such as listening, reading, speaking and writing, and based on the results of questionnaires, it was found that language elements of English, pronunciation, vocabulary and translation were also important to be included.

Fourth step is ordering and adopting the texts to enable students to focus the required skills in English. Fifth step is devising the activities or techniques to maximize the teaching of those skills. The sixth step is devising the system of assessment in order to know the acceptability of the students in grasping the materials. Those steps are built on the skills-centered approach [13 in 14].

The skills-centered approach syllabus has been widely applied in a number of countries all over the world and the researcher assumed it is important to apply at Accounting Department of University of Jambi. The reason is that the previous English teaching materials there is not matched with target needs of the students of accounting. Hutchinson & Waters (1981) stated that the skills-centered approach syllabus is founded on two fundamental principles, one theoretical, the other pragmatic:

i) The basic theoretical hypothesis is that underlying any language behavior are certain skills and strategies, which the learner uses in order to produce or comprehend the course. A skills-centered approach aims to get away from the surface performance data and look at the competence that underlies the performance. A skills-centered course, therefore, will present its learning objectives though not explicitly in terms of both performance and competence.

ii) The pragmatic basis for the skills-centered approach derives from a distinction made by Widdowson (1981) between goal-oriented course courses and process-oriented courses. Holmes (1982) points out that:

"In ESP the main problem is usually one of time available and student experience. First, the aims may be defined in terms of what is desirable, i.e. to be able to read in the literature of the students' specialism, but there may be nowhere near enough time to teach this aim during the period of the course. Secondly, the students may be in their first year of studies with little experience of the literature of their specialism... Accordingly both these factors... may be constraints which say right from the start, "The aims cannot be achieved during the course."

A skill-centered approach syllabus is relevant with the steps of educational research and development developed by Dick, W. Carey which is started with a need analysis of the students. After getting the students "needs in learning English for accounting, the researcher conducted analyzing the instructional and the context of learner's learning materials. A need analysis means that a syllabus is written based on the real need of the students in learning English, then, selecting an interesting and representatives texts relates to target knowledge of accounting.

V. DATA ANALYSIS AND DISCUSSION

Implementation of BEDSRA Teaching Strategy

In this step, the researcher held the implementation of the product into the classroom of accounting at Accounting Department at Accounting Department at one of universities in Jambi Province. The researcher chose Economy and Business Faculty at Accounting Department at one of universities in Jambi Province as the place of implementation as it is the only one faculty which has Accounting Department in Jambi Province.

The researcher used BEDSRA steps in developing the products in the classroom in order to make it easy to be understood by the students. The new English teaching materials are presented in the classroom through the following steps:

a) Brainstorming activity is used to open the students' mind about the topics which would be discussed. In this step, the researcher explains orally about the topic but in the form of interactive lecturing. After that, the researcher gives some questions dealt with the topics hoping that the students could answer the questions. Then, the activity continues to the next step.

b) Exploring ideas is used to know the vocabulary related to the topics by reading the text given in the textbook. Giving and asking questions to the students relates to the topics which would be discussed in the classroom.

c) Discussing (in 3 or 4 persons a group) is used to explore the students' ability in listening skill by giving some new words and using them in the small group discussion to express their speaking ability.

e) Re-writing activity is used to explore the students' ability in writing the information they get in every topic learnt in the classroom.

f) Assessment activity is used to know the students' acceptability on the topic which learnt by giving them exercises related to the topics.

The researcher worked collaboratively with four lecturers in implementing the book into the classroom. The period of the research was started in February- First Week of May 2015. The activities of implementing the product are stated in the lesson plan or RPKPS below:

At the first meeting, the researcher introduced the new product of teaching English material for accounting with its explanation correlated to its function to accountancy knowledge. First topic is "Introduction to Accounting" which was started with giving a brainstorming about it. Then, it was continued by asking some questions relates to the topic given in brainstorming stage. Some students could not answer, some could answer by guessing it, and some gave no answers. This case is occurred as they have never had this sort of way in learning, moreover learning English.

Then, the researcher continued to the next stage, asked the students about the topic which was introduced in the brainstorming to classify their ideas. This step is named as „exploring ideas“ of the students which is aimed at finding the students' attention of the given introduction about the topic. This step should be followed by the step of „discussing

it“ in four persons a group in order to localize the ideas. This class was divided into six groups and they shared ideas relates to the topics. To make sure about their ideas, the researcher asked them to re-write the ideas in order to make it easy to be assessed.

In the assessment stage, the researcher found that the students' English skill was still low especially in Listening. At the end of the meeting, the researcher gave the students assignment to read unit two of the textbook.

The second meeting was about "Introduction to Accounting". In this meeting the main skills were Listening, Writing and Speaking. At this meeting, the researcher gave the students a video or audio visual to watch a seven-minute movie about „Introduction to Accounting“. The activity in this meeting was included three skills of English, where the students were asked to listen carefully, write note on what they have listened later on they can share their opinion by discussing it. The topics discussion still has relation to the introduction to accounting which was mainly connected to the main topic "Introduction to Debits and Credits".

The audio visual was played about seven minutes, the students were asked to give more attention in order to get core information about the topic then write it down. After watching the movie, the students were asked to discuss in a group of four students to find out their listening receptive skill in writing. Then the researcher asked the students to share the ideas to the classroom about what they have watched, they have listened and what they have written.

In this step, the researcher found that the students' listening, writing and speaking were still low as they could not write the specific words taken from video and they could not speak the topic on credits and credits as aimed at this meeting. But, in the case of learning process in the classroom it was showed that the students were motivated to learn English. At the end of this meeting, the researcher gave the students assignment to read Unit II for the next meeting.

At the early time of teaching at the third meeting, the researcher opened the meeting with brainstorming stage relates to the topic of conceptual framework of accounting. After explaining through brainstorming, the researcher asked the students some questions about the concept of accounting and asking some vocabularies relate to conceptual framework stated in the textbook. The main activity is reading the text entitled "Conceptual Framework of Accounting".

At the third meeting, the topic was about Conceptual Framework of Accounting in the form of Reading Text. Before reading the text, the researcher brainstormed their minds using illustration about concepts of accounting, after the students got the main topic of what the researcher meant, so the researcher gave them the clue. After that, the students started to read the reading text in the textbook. The skill at meeting one is Reading which was elaborated into Translation, Vocabulary, and Pronunciation to help the students understand the text. The students were asked to read the text and the researcher gave some corrections when they made mispronouncing of words. At the end time of meeting, the researcher gave the students assignment to translate some

specific words of accounting.

At the fourth meeting, the main focus was on listening, writing, and speaking through watching a six-minute video about "What is the Framework?" The activity in this meeting was included three skills of English, where the students were asked to listen carefully, write notes on what they have listened and, later on they shared their opinions by discussing it. The topics discussion still has relation with the conceptual framework of accounting which was mainly connected to the main topic "Conceptual Framework of Accounting". At the end of the meeting, the researcher gave the students exercise in order to deepen their understanding of specific words of English for accounting.

At the early time of teaching at the fifth meeting, the researcher opened the meeting with brainstorming stage relates to the topic of basic accounting procedures. After explaining through brainstorming, the researcher asked the students some questions about the basic accounting procedures and asking some vocabularies relate to basic accounting procedures stated in the textbook and the main activity is reading the text entitled "Basic Accounting Procedure".

The topic was about basic accounting procedures in the form of Reading Text and asking some students to read with correct pronunciation of English. Before reading the text, the researcher brainstormed their minds using illustration about concepts of accounting, after the students got the main topic of what the researcher meant, so the researcher gave them the clue. After that, the students started to read the reading text in the textbook. The skill at meeting one is Reading which was elaborated into Translation, Vocabulary, and Pronunciation to help the students understand the text. The students were asked to read the text and the researcher gave some corrections when they made mispronouncing of words. At the end time of meeting, the researcher gave the students assignment to translate some specific words of accounting.

At the sixth meeting, the main focus was on listening, writing, and speaking through watching a six-minute video about "Basic Accounting Procedures" The activity in this meeting was included three skills of English, where the students were asked to listen carefully, write notes on what they have listened and, later on they shared their opinions by discussing it. The topics discussion still has relation with the conceptual framework of accounting which was mainly connected to the main topic "Basic Accounting Procedures". At the end of the meeting, the researcher gave the students exercise in order to deepen their understanding of specific words of English for accounting. At the seventh meeting, the researcher applied the same step as the previous step which is the main focus was reading. Before reading the text, the researcher gave the students brainstorming activity to stimulate their focus on the topic of journal. After explaining through brainstorming, the researcher asked the students some questions about the basic accounting procedures and asking some vocabularies relate to basic accounting procedures stated in the textbook and the main activity is reading the text entitled "Journal". While

reading the text, the researcher focused on the students' pronunciation. Some mispronouncing of words still happened. Translation and vocabulary were also became another focuses in the process of teaching and learning in order to integrate English skills.

At the eighth meeting, the main focus was on listening, writing, and speaking through watching a six-minute video about "Journal". The activity in this meeting was included three skills of English, where the students were asked to listen carefully, write notes on what they have listened and, later on they shared their opinions by discussing it. The topics discussion still has relation with the journal of accounting which was mainly connected to the main topic "Journal". At the end of the meeting, the researcher gave the students exercise in order to deepen their understanding of specific words of English for accounting, especially vocabulary and pronunciation words.

The Effectiveness of BEDSRA Teaching Strategy

The purpose of finding the effectiveness of BEDSRA Teaching Strategy is to find out whether this strategy has fulfilled the objectivity of effectiveness. The data is collected from the test of four skills of English. Listening, writing and speaking test have been done at the same time through watching a special movie dealt with accounting works used the steps in BEDSRA Teaching Strategy. The students are asked to watch and gave more attention on listening, after that they were asked to write the information from what they listened from the movie. Reading test was given by giving the students a topic and asked them to answer the questions, it is a reading comprehension test.

To measure the effectiveness of the strategy, the researcher used two groups of the students in the test. The first group was the experiment class which had applied using textbook of English for Accounting for University Students and the second group was the control class which have never used textbook of English for Accounting for one of university in Jambi Province. The four English skills tests were given to the students to know the effectiveness of BEDSRA Teaching Strategy for English for Accounting Department. The following results are the proofs of implementation BEDSRA Teaching Strategy for every skill of English.

Based on the table 1 below, there are five students or 21.73% get score under 70 which is categorized „Low“, and 18 students or 78.26% get score more than 70 which is categorized as „Moderate“ category. It is clear that the students' Listening skill has a „Moderate“ category of score in the post test. This data shows that the acceptability of using the textbook of English teaching materials for Accounting Department students at Accounting Department at one of universities in Jambi Province is good. The acceptability of students' reading skill can be seen in the following table 2.

Table 1. Range Score for Listening Skills

No	Name	Score		Range
		Pre-Test	Post-Test	
1	A	53	64	11
2	B	60	71	10
3	C	56	76	10
4	D	55	69	14
5	E	67	74	7
6	F	48	66	18
7	G	60	76	16
8	H	56	63	13
9	I	62	72	10
10	J	63	75	12
11	K	65	74	9
12	L	65	74	9
13	M	63	71	8
14	N	63	76	13
15	O	57	76	17
16	P	61	67	6
17	Q	63	73	10
18	R	66	75	9
9	S	63	74	11
20	T	61	75	14
21	U	59	73	14
22	V	65	74	9
23	W	64	72	8
Total		1395	1660	265
Mean Score		60.65	72.17	11.52

Table 2. Range Score for Reading Skill

No	Name	Score		Range
		Pre-Test	Post-Test	
1	A	62	75	13
2	B	63	72	9
3	C	67	74	7
4	D	65	75	10
5	E	65	77	12
6	F	68	73	5
7	G	67	75	8
8	H	60	69	9
9	I	59	72	13
10	J	55	70	15
11	K	58	75	17
12	L	65	77	12
13	M	63	73	10
14	N	70	76	6
15	O	68	78	10
16	P	67	71	4
17	Q	68	82	14
18	R	64	78	14
19	S	63	76	13
20	T	65	78	13

Table 2 Cont

21	U	60	78	18
22	V	65	80	15
23	W	65	79	14
Total		1472	1733	261
Mean Score		64	75	11.35

The table 2 shows that there is only one students or 4.34% gets “Low” score category of speaking skill, twenty students or 86.95% get “Moderate” category score, and two students or 8.69% get “High” category of score in acceptability of using the textbook of English teaching materials for Accounting Department students at one of university in Jambi Province. It is clear that the acceptability of the textbook of the students is good. It means that the new textbook is applicable for using at Accounting Department students at Accounting Department at one of universities in Jambi Province.

The students’ speaking skill response to the textbook of teaching English materials for accounting students is categorized as a moderate category as can be seen in the table 3.

Table 3. Range Score for Speaking Skill

No	Name	Score		Range
		Pre-Test	Post-Test	
1	A	64	70	6
2	B	64	76	12
3	C	65	78	13
4	D	62	79	17
5	E	64	76	12
6	F	67	78	11
7	G	63	69	6
8	H	65	77	12
9	I	63	78	15
10	J	61	70	9
11	K	65	72	7
12	L	64	75	11
13	M	56	76	20
14	N	66	80	14
15	O	64	77	13
16	P	67	75	8
17	Q	62	77	15
18	R	60	78	18
19	S	61	72	11
20	T	68	79	11
21	U	65	74	9
22	V	62	73	11
23	W	63	70	7
Total		1461	1729	268
Mean Score		63.52	75.17	11.65

The table 3 shows that there is one student or 4.34% gets a “Low” category score of speaking skill, and twenty-one students or 91.30% get a “Moderate” category score,

and one student or 4.34% gets a “High” category of score. It shows that the students’ speaking skill is achieved with more than 90 percent of the students get moderate category of score. It means that the students’ acceptability of the new textbook of English for Accounting at Accounting Department at one of universities in Jambi Province is good.

The students’ writing skill response to the textbook of teaching English materials for accounting students is categorized as a moderate category as can be seen in the table 4.

Table 4. Range Score for Writing Skill

No	Name	Score		Range
		Pre-Test	Post-Test	
1	A	67	74	7
2	B	66	73	7
3	C	62	77	15
4	D	62	70	8
5	E	60	75	15
6	F	62	69	6
7	G	58	76	18
8	H	63	78	15
9	I	63	80	17
10	J	69	75	6
11	K	66	74	8
12	L	66	79	13
13	M	63	75	12
14	N	60	68	8
15	O	57	75	18
16	P	60	78	18
17	Q	63	80	17
18	R	59	77	18
19	S	55	63	8
20	T	59	74	15
21	U	62	70	8
22	V	57	69	12
23	W	60	74	14
Total		14.19	17.03	284
Mean Score		61.69	74.04	12.35

The table 4 shows that there are two students or 17.39% get a “Low” category score of speaking skill, and seventeen students or 73.91% get a „Moderate” category score, and two students or 8.69% gets a “High” category of score. It shows that the students’ speaking skill is achieved with more than 90 percent of the students get moderate category of score. It means that the students’ acceptability of the new textbook of English for Accounting at Accounting Department at one of universities in Jambi

Province is good. The data above shows the proof that the experiment class as the main subject of the product could achieve English teaching materials for accounting as the materials use in the classroom. In the contrary, the control class could not achieve the product as they did not give the treatment of learning with the product. The acceptability of the control class students on the product is in low category score with the score under 60 percent.

VI. CONCLUSION

As this research is one of Research and Development and follows the steps of the system approach model of educational research and development suggested by Dick, W. Carey. L, & Carey, J. O. all steps have been done which is started from writing research proposal, building up its related theories which are applied, findings its needs analysis, then, it is supported by instruments completed with its validations by the experts, the trial, the implementation of the products, and evaluation of the products, and the analysis of findings data research [5]. The conclusions can be categorized as follow:

1. The Current Needs of Accounting Department Students the researcher started from preliminary observation and interview to the active students, lecturers, and the ex-students and the results are disconnected materials applied in the classroom and the need of the students is clear. The expected learning and teaching material is actually correlated to the target knowledge of accounting but in reality it is general English in used. From the active students, it is shown by distributing the questionnaires to filter the students’ target needs and learning needs. After analyzing the data gathered from questionnaire, it is found that the students’ needs in learning English are varied for four skills of English. Listening, reading, speaking and writing skills are needed by the students to improve their English competence. Even the components of English language such as translation, vocabulary, and pronunciation are also needed to improve their knowledge in English and relate them to the accounting knowledge.

2. To support the students’ needs in teaching and learning process of English, it is also needed its syllabus and lesson plan/RPKPS for university students. Teachers’ book and students’ book are also completed together with the textbook. So the textbook of English for Accounting Department students is crucially needed to match the students’ needs and the knowledge of English.

3. The Design for Teaching ESP at Accounting Department Students

The design of English teaching materials for Specific Purposes at Accounting Department for university students has been done. As the previous English teaching materials is general English, now the new product is English for Accounting for University Students which is matched to the needs of the students at accounting program.

4. The Effectiveness of BEDSRA Teaching Strategy

The effectiveness of the product in this research is shown its significant improvement towards the students’

score results which is taken from the test of the students at Accounting Department at one of universities in Jambi Province. The product is giving very good results of effectiveness.

Reference

- [1] Richard, J. J. & Renandya, W. A. *Methodology of Language Teaching on Anthology of Current Practice*. Cambridge: CUP. 2002
- [2] Dyson, J. R. *Accounting for Non-Accounting Students (6th.ed)* © Pearson Education Limited 2001, 2004.
- [3] Hugh, T. L. & Gibson, F. *Language in Language Teacher Education*. Philadelphia: John Benjamins. 2002
- [4] Ellis, R. and Widdowson, H. *Second Language Acquisition (Oxford Introduction to Language Study)*: OUP. 1997
- [5] Swales, J. K. A Game Theoretic Approach to Subsidizing Employment. *Regional Studies*, 27 (2): 109-119
- [6] Cheng, A. ESP Classroom-Based Research: Basic Considerations and Future Research Questions. In D. Belcher, A. M. Johns, and B. Paltridge (eds.), *New Directions in English For Specific Purposes Research*, 44-72. Ann Arbor, MI: University of Michigan Press
- [7] Belcher, D. *English for Specific Purposes in Theory and Practice*, University of Michigan Press. 2008
- [8] Paltridge, Brian, Et al. (2005). *Teaching Academic Writing. An Introduction for Teachers of Second Language Writers*. The University of Michigan Press: New York
- [9] Wlodkowski, R. J. *Enhancing Adult Motivation to Learn: A Comprehensive Guide for Teaching All Adults*. (rev. ed.) San Francisco: Jossey-Bass, 1999.
- [10] Joyce, B. & Marsha, W. *Models of Teaching*. USA: Allyn and Bacon. 1992
- [11] Tomlinson, B. (2008). *English Language Materials: A Critical Review*. Continuum International Publishing Group, London
- [12] Dick, W. & Carey, L. (2000). *The Systematic Design of Instruction*, New York: Herper Colline College Publisher
- [13] Holmes, J., „Needs Analysis: A rationale for course design” in *the ESPecialist*, No. 3, July 1996.
- [14] Hutchinson, T. and Waters, A., „Performance and Competence in ESP” in *Applied Linguistics* II, I, 1981.
- [15] Dick, W. & Carey, L. (2000). *The Systematic Design of Instruction*, New York: Herper Colline College Publisher.