**INTERCULTURAL COURSEBOOK: ACCOUNTING STUDENTS’ NEEDS TOWARD READING MATERIALS IN HIGHER EDUCATION**

**Helti Maisyarah1, Suwarsih Madya2**

1,2Yogyakarta State University, Yogyakarta, Indonesia

1heltimaisyarah31@gmail.com, 2madyasuwarsih@gmail.com

**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 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.

1. **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 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]. Ref. [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 21st century should have social and cross-cultural skills. The benefits 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.

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]. Reference [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 Ref. [11] said that language learning materials can carry cultural content that represent source culture, target culture, or international target culture. Students’ own culture acts as the source culture. English speaking counties reflect the target culture in materials. Then, international target culture addresses to 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 also material developers to insert target and students’ culture into the materials. The multicultural 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 the 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.

Interviewing with an English lecturer was done as the first step in finding the students’ and learning needs. The results of 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 shown 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 mostly the translation form of accounting in Bahasa. Moreover, the document analysis possessed some lacks 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 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.

Ref. [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.

Ref. [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. Ref. [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.

Figure 1. The Iceberg Concept of Culture

Ref. [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 case of 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.

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 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.

1. **Method**

This research is a descriptive qualitative design. The quantitative data was collected through students’ needs analysis questionnaire. Semi-structured interview was used to collect qualitative data. Content validity was used to validate the instruments. Ref. [25] stated that content validity can be done by asked 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 steps 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 : 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. Days of 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. It was to avoid students’ misunderstanding related to the questions and instructions.

**3. 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 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 2 on the next page.

 The questionnaire result in the part of 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 of the CEFR.

The target needs was in part II in needs analysis questionnaire. The questions for students’ necessities were covered in Question 1, 2, and 3. The most expected English skills to develop by accounting students was reading (83.70%). The current English needs were 1) to access information related to accounting fields in the Internet, books, and journals (66.27%), and 2) to apply for students exchange opportunities (46.99%). The future needs of learning English were also ordered as follows 1) to apply for a job in international/multinational companies (68.67%), 2) to widen opportunities of getting scholarship abroad (65.60%), and 3) to build and maintain international business partnership (56.63%).

Figure 2. The Demography Data of Respondents

The questions for students’ lacks were covered in Question 4 and 5. The students made an approximation that their English skills belonged to beginner level (listening 53.01%, speaking 53.01%, reading 56.63%, and writing 55.42%). Relating to reading skills, the students strongly agree that this skill was quite difficult. The obstacles were 1) choosing the correct reading techniques – skimming and scanning (61.45%), 2) difficulty in identifying the passage’s topic (39.13%), and 3) low vocabulary mastery (37.35%)

Question 6 was focused on asking which cultural element should be inserted in the developed course book. Table 1 shown that most of the students (54.22%) vote for *Business: hierarchy, style, and communication* as the first cultural aspect in English book. The culture of *Outer-circle country* was the second aspects. Then, it was followed by *culture of the country with English as international language* (42.17%) and *Social Life (*42.17%)*.*

Table 1. Cultural Element in the Developed Course Book

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Question | N | SA% | A% | DA% | SDA% |
| 6 | What cultural elements are precisely contained in an English book based on intercultural competency? |
| 1. Indonesian culture
 | 83 | 36.1 | 50.6 | 13.2 | 0 |
| 1. Inner circle English countries:
 | 83 | 37.3 | 53.0 | 9.6 | 0 |
| 1. Outer circle English countries
 | 83 | 54.2 | 34.9 | 10.8 | 0 |
| 1. Expanding circle countries
 | 83 | 42.1 | 51.8 | 6.0 | 0 |
| 1. Business hierarchy
 | 83 | 54.2 | 36.1 | 9.6 | 0 |
| 1. Physical language
 | 83 | 38.5 | 46.9 | 14.4 | 0 |
| 1. Spoken Language
 | 83 | 38.5 | 49.4 | 12.0 | 0 |
| 1. Written Language
 | 83 | 25.3 | 31.3 | 34.9 | 8 |
| 1. 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 2. Themes for Intercultural Reading Materials

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Question | N | SA% | A% | DA% | SDA% |
| 7 | Choose eight of the following themes that you are most interested in? |
| 1. Cultural Briefing: The Office Party
 | 83 | 26.5 | 40.9 | 24.1 | 8.4 |
| 1. The Effect of Global Business
 | 83 | 36.1 | 45.7 | 15.6 | 2 |
| 1. Time Across Culture
 | 83 | 33.7 | 45.7 | 15.6 | 4.8 |
| 1. Company Dimensions
 | 83 | 38.5 | 46.9 | 10.8 | 3.6 |
| 1. Flying Out on Business
 | 83 | 30.1 | 40.9 | 21.6 | 7.23 |
| 1. Getting a Job
 | 83 | 45.7 | 54.2 | 0 | 0 |
| 1. Meeting
 | 83 | 42.1 | 49.4 | 8.4 | 0 |
| 1. The World of Work
 | 83 | 32.5 | 43.3 | 16.8 | 7.23 |
| 1. 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.

1. **Discussion**

**4.1 The Target Needs**

Hutchinson and Waters, 1987:58 and Richards, 2001:60-61 in Ref. [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 Ref. [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 Ref. [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.

**4.2 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. Ref. [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 Ref. [32] also adds that cooperative learning is realized through group learning activity consisting of 3 to 6 students.

**4.3 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 shown that students current necessity was related to their English academic performance; they have difficulty in using correct reading techniques; they want learn culture focused on business life. In term of learning needs, they 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.

1. **Acknowledgement**

The author would like to thank the advisor who has provided the useful suggestions, advice, and guidance for the progress of this research and article. Then, the author also would like to thank the school parties and the teacher who have given permission and assistance to this study. In addition, the author also thanks to the colleagues for the suggestion and help in improving this article.

1. **References**

[1] ASEAN Secretariat, n.d., “the ASEAN Economic Community Blueprint 2008”. Retrieved on January 2nd, 2016 <http://www.asean.org/wp-content/uploads/archive/5187-10.pdf>

[2] Hadibroto, A. “the AEC effect on the Accountants” 69thAnnual National Convention Philippine Institute of Certified Public Accountants. Philippine: Institute of Certified Public Accountants accessed from <http://www.picpa.com.ph/sites/default/files/PM-Ahmadi_INFLUENCE_OF_AEC_ON_THE_ACCOUNTING_PROFESSION_Version_Nov_19_2014.pdf> at January 2nd, 2016.

[3] ASEAN. org. <http://www.asean.org/asean-political-security-community/> accessed on January 2, 2016

[4] Chatsawat, T., and Rimkeeratikul, S., “English Proficiency Development as a Preparation for the ASEAN Economic Community (AEC) 2015: A Study of Students at Thammasat University” In the proceeding of International Graduate Conference Proceeding by LITU Volume 2, Issue 1 page 141-150. 2013

[5] Pichayasupakoon, T. “The impact of the ASEAN Economic Community (AEC) on the recruitment of accountants: a case study of listed firms on the stock exchange of Thailand”. Thailand: Kasetsart University Sriracha Campus. 2014

[6] Hidayat, A. S. “ASEAN Economic Community (AEC): Opportunities and challenges for Indonesia”. Jurnal Ekonomi dan Pembangunan. Vol 16. No 2 pp. 1-3. 2008

[7] The American Association of Colleges of Teacher Education (AACTE) and the Partnership for 21st Century Skills (P21). “21st Century Knowledge And Skills In Educator Preparation”. NY: Pearson. 2010

[8] Setyawan, A. “Culture for Education and Education for Culture”. Proceeding International Conference on Educational Research and Innovation (ICERI) page. 508-515 2017

[9] Amiruddin, M. “The Role of Madurese Culture in Character Building of English Department Students at Madura University. Proceeding International Conference on Educational Research and Innovation (ICERI) page 139-143 2015

[10] Rukiyanto, B.A. Multicultural Education in a Pluralistic Society in Indonesia. Proceeding International Conference on Educational Research and Innovation (ICERI). Page 520-524. 2015

[11] Astrid, A. “Designing the English Textbook with Cultural Based Activities Used for Teaching *Bahasa Inggris I* at IAIN Raden Fatah Palembang” The 61st TEFLIN International Conference page 84-87. 2014

[12] Wijaya, H. “Challenges and Opportunities in Developing Blended Culture ELT Materials for Vocational High Schools”. The 61st TEFLIN International Conference page 274-277. 2014

[13] Deardorff, D. K. Implementing Intercultural Competence Assessment. In D.K.
Deardorff (ed) The SAGE Handbook of Intercultural Competence. USA: SAGE, p. xi–xiv, 477–490. 2009

[14] Margana. “Integrating Local Culture into English Language Teaching and Learning Process”. Linguistik dan Sastra, Vol 21. No 2. 2009

[15] Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Bengkulu. “Visi dan Misi Jurusan Akuntansi”. Accessed on December, 10th 2016 from akuntansi.feb.unib.ac.id <http://akuntansi.feb.unib.ac.id/profil/visi-dan-misi-akuntansi/>

[16] Basturkment, H. Developing Courses in English for Specific Purposes. London: Palgrave Macmillan. 2010

[17] Lu, P-H., Rau, D. V., and Wang, Y-F., “Secretarial Needs in a Bicultural Academic Office” The ASIAN ESP Journal, December 2015, Volume 11, Issue 2 ISSN 2206-0979 (Online), 8-39. 2015

[18] Talib, R., Mestari, S.R., and Daniel, H., “ESP Needs Analysis: A Case Study of Communication Science Students, Faculty of Social Science, State University of Gorontalo” The ASIAN EFL Journal, January 2018, Volume 20, Issue 1 ISSN 1738-1460, 77-88. 2018

[19] Neff, P., & Rucynski, J. “Tasks for Integrating language and culture teaching”. English Teaching Forum No 2 page 12-23. 2013

[20] Petrus, I., “ESP Syllabus: Compromising Needs and Wants in Higher Education” In the proceeding of The 61 TEFLIN International Conference page 112-116. 2014

[21] Richards, J., and Rodgers, T. Approaches and methods in language teaching. Cambridge: Cambridge University Press. 2007

[22] Hutchinson, T. and Waters, A. “English for specific purposes: a learning -centered approach”. Cambridge: Cambridge University Press. 1987

[23] Stern, H.H. “Issues and options in language teaching”. Oxford: OUP. 1992

[24] AFS Intercultural Programs. “Hofstede’s cultural dimension”. Accessed on December, 10th 2016 from AFS World Cafe. <http://woca.afs.org/education/p/icl-for-afs-and-friends>

[25] Colton, D. & Covert, R. W. “Designing and Constructing Instruments for Social Research and Evaluation”. San Francisco: Jossey-Bass. 2007

[26] Burns, A. “Collaborative Action Research for English Language Teachers”. London: Cambridge University Press. 1999

[27] Suharto, G. “*Penilaian hasil belajar bahasa Inggris”*. Yogyakarta.:FBS UNY. 2006

[28] Nurjanah, S. “Investigating the Need of International Relations Department Students Toward Speaking Materials in Universitas Muhammadiyah Yogyakarta”. Proceeding International Conference on Educational Research and Innovation (ICERI) page 238-242. 2017

[29]Guilani *et al.* “Culture-Integrated Teaching for the Enhancement of EFL Learner Tolerance”. Asian Social Science Journal. Vol. 8, No. 6; May 2012

[30] Arka, I.M., Padmadewi, N.N, Putra, I.N.A.J. “ Developing Reading Comprehension Materials for Reading I Course in the English Education Department of FKIP Mahasaraswati University Denpasar”. e-Jurnal Program Pascasarjana Universitas Pendidikan Ganesha Program Studi Pendidikan Bahasa Inggris Vol. 1 page 1-9 Tahun 2013

[31] Richards, J.C. “Key Issues in Language Teaching.” Cambridge: Cambridge University Press. 2015

[32] Wangid, M.N., Mustadi, A. “The Influence of the Socio-Cultural-Based Learning Device to Student Academic Performance”. Proceeding International Conference on Educational Research and Innovation (ICERI) page 645-650.2016