AN UNDERGRADUATE THESIS

DEVELOPING ENGLISH LEARNING MATERIALS (BASED ON ESP) FOR ACCOUNTING STUDENTS AT VOCATIONAL HIGH SCHOOL

BY:

SILVIA OPRISTA

STUDENT NUMBER: 1901051063



TARBIYAH AND TEACHER TRAINING FACULTY ENGLISH EDUCATION DEPARTMENT

STATE ISLAMIC INSTITUTE OF METRO
1446H/2024M

AN UNDERGRADUATE THESIS

DEVELOPING ENGLISH LEARNING MATERIAL (BASED ON ESP) FOR ACCOUNTING STUDENTS AT VOCATIONAL HIGH SCHOOL

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In English Education Department

By:

SILVIA OPRISTA

Student Number: 1901051063

Tarbiyah and Teachers Training Faculty
English Education Department

Sponsor : Drs. Kuryani, M.Pd

STATE ISLAMIC INSTITUTE OF METRO 1446H / 2024 M



Jalan Ki. Hajar Dewantara Kampus 15A Iringmulyo Metro Timur Kota Metro Lampung 34111 Telp. (0726) 41507; Faksimili (0725) 47296; Website: www.metrouniv.ac.idE-mail: iainmetro@metrouniv.ac.id

APPROVAL PAGE

Title

: DEVELOPING ENGLISH LEARNING MATERIALS (BASED ON

ESP) FOR ACCOUNTING STUDENTS AT VOCATIONAL HIGH

SCHOOL

Name

: Silvia Oprista

Students Number

: 1901051063

Department

: English Education

Faculty

: Tarbiyah and Teacher Training

APPROVED BY:

To be examined in Munaqosyah Tarbiyah Faculty of State Institute of Islamic Studies (IAIN) of Metro.

The Head of English Education Department

Pr. Much Deniatur M.Pd.B.I.

Metro, 14 Juni 2024 Sponsor

Drs. Kuryani, M.Pd NIP. 19620215 199503 1 001



Jalan Ki. Hajar Dewantara Kampus 15A Iringmulyo Metro Timur Kota Metro Lampung 34111 Telp. (0726) 41507; Faksimili (0725) 47296; Website: www.metrouniv.ac.id e. idE-mail: iainmetro@metrouniv.ac.id

NOTA DINAS

Nomor

٠

Lampiran

:

Perihal

: Persetujuan Munagosyah

Kepada yth,

Dekan Fakultas Tarbiyah dan Ilmu Keguruan Institut Agama Islam Negeri (IAIN) Metro

Assalamualaikum, Wr. Wb.

Setelah kami adakan pemeriksaan dan pertimbangan seperlunya maka Skripsi yang

disusun oleh:

: Silvia Oprista

Name Students Number

: 1901051063

JudulSkripsi

: DEVELOPING ENGLISH LEARNING MATERIALS (BASED ON

ESP) FOR ACCOUNTING STUDENTS AT VOCATIONAL HIGH

SCHOOL

etuaJurusan

ch Dentatur M.Pd.B.I.

0308 201/503 1 006

Sudah kami setujui dan dapat diajukan untuk dimunaqosyahkan. Demikian harapan kami atas perhatiannya kami ucapkan terimakasih.

Wassalmu'alaikum, Wr.Wb

Metro, 14 Juni 2024 Pembimbing Skripsi

Drs. Kuryani, M.Pd

NIP. 19620215 199503 1 001



Jalan Ki. Hajar Dewantara Kampus 15A Iringmulyo Metro Timur Kota Metro Lampung 34111 Telp. (0726) 41507; Faksimili (0725) 47296; Website: www.metrouniv.ac.idE-mail: iainmetro@metrouniv.ac.id

NOTIFICATION LETTER

Number

Appendix

2

Matter

: In order to hold Munagosyah of Silvia Oprista

To:

The Honorable the Head of Tarbiyah Department of State Institute for Islamic Studies of Metro

Assalamu'alaikum, Wr. Wb

We have given guidance and enough improvement to research thesis script which is written by:

Name

: Silvia Oprista

Students Number

:1901051063

Faculty

: Tarbiyah and Teacher Training Faculty

Department

: English Education

Title

: DEVELOPING ENGLISH LEARNING MATERIALS (BASED ON

ESP) FOR ACCOUNTING STUDENTS AT VOCATIONAL HIGH

SCHOOL

It has been agreed so it can be continued to the Faculty of Tarbiyah and Teacher Training in order to be discussed on the Munaqosyah. Thank you very much. Wassalamu'alaikum, Wr.Wb

e Head of English Education Department

Fish Deniatur M.Pd.B.I.

9880308 201503 1 006

Metro, 14 Juni 2024 Sponsor

<u>Drs. Kuryani, M.Pd</u> NIP. 19620215 199503 1 001



Jalan Ki. Hajar Dewantara Kampus 15 A Iringmulyo Metro Timur Kota Metro Lampung 34111
Telepon (0725) 41507; Faksimili (0725) 47296; Website: www.tarbiyah.metrouniv.ac.id; e-mail: tarbiyah.iain@metrouniv.ac.id

RATIFICATION PAGE
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An Undergraduate Thesis entitled: DEVELOPING ENGLISH LEARNING MATERIALS (BASED ON ESP) FOR ACCOUNTING STUDENTS AT VOCATIONAL HIGH SCHOOL, written by: Silvia Oprista, Student Number 1901051063, English Education Department, had been examined (Munaqosyah) in Tarbiyah and Teacher Training Faculty on Wednesday, June 26th, 2024 at 15.00 -17.00 WIB.

BOARD OF EXAMINERS:

Chairperson: Drs. Kuryani, M.Pd

: Dr. Much Deiniatur, M.Pd.B.I Examiner I

Examiner II : Linda Septiyana, M.Pd

: Yeasy Agustina Sari, M.Pd Secretary

The Dean of Tarbiyah and Teacher Training Faculty

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DEVELOPING ENGLISH LEARNING MATERIAL (BASED ON ESP) FOR ACCOUNTING STUDENTS AT VOCATIONAL HIGH SCHOOL

ABSTRACT

By: SILVIA OPRISTA

This research aims to design English speaking materials through the English for Specific Purpose (ESP) approach for SMKN 1 Metro. The research adopts a Research and Development (R&D), involving four main steps: planning, material development, validation, and revision.

Validation was conducted with the participation of three validators. The validation results indicated that several aspects of the developed materials were deemed appropriate, with Aiken's V scores exceeding 0.5. These aspects encompassed language and vocabulary, material suitability, depth of content, accuracy, currency, alignment with student developmental levels, communicative nature, precision, coherence of ideas, presentation techniques, instructional delivery, content organization, and illustrative content. However, the validator's assessment also highlighted the need for revisions in several aspects, namely the addition of digital materials and exercises and example sentences.

Following the recommendations provided by the validators, the instructional materials were revised accordingly. In conclusion, it can be inferred that the developed English teaching materials can be effectively utilized at SMK Negeri 1 Metro after implementing the revisions suggested by the validators. This research contributes to enhancing the quality of English language instruction in Vvocational s high schools by providing relevant materials tailored to the needs of students at SMK Negeri 1 Metro.

Keywords: Speaking materials; English for Specific Purpose (ESP); Materials Development; Vocational High School

PENGEMBANGAN MATERI PEMBELAJARAN BAHASA INGGRIS (BERBASIS ESP) BAGI SISWA AKUNTANSI SMK

ABSTRAK

OLEH: SILVIA OPRISTA

Penelitian ini bertujuan untuk merancang materi pembelajaran bahasa Inggris untuk siswa akuntansi melalui pendekatan *English for specific purpose* (ESP) untuk SMK Negeri 1 Metro. Penelitian ini mengadopsi metode *Research and Development* (R&D) yang melibatkan empat tahap utama: perencanaan, pengembangan materi, validasi, dan revisi.

Validasi dilakukan dengan melibatkan tiga validator. Hasil validasi menunjukkan bahwa beberapa aspek dari materi yang dikembangkan dianggap sesuai, dengan nilai Aiken's V yang melebihi 0,5. Aspek-aspek ini meliputi bahasa dan kosakata, kesesuaian materi, kedalaman konten, akurasi, kekinian, kesesuaian dengan tingkat perkembangan siswa, sifat komunikatif, kecermatan, koherensi ide, teknik presentasi, penyampaian instruksional, organisasi konten, dan konten ilustratif. Namun penilaian validator juga menyoroti perlunya revisi pada beberapa aspek yakni penambahan materi dan latihan digital dan contoh kalimat.

Mengikuti rekomendasi yang diberikan oleh validator, materi direvisi sesuai instruksi. Sebagai kesimpulan, dapat disimpulkan bahwa bahan pengajaran bahasa Inggris yang dikembangkan dapat digunakan secara efektif di SMK Negeri 1 Metro setelah menerapkan revisi yang disarankan oleh validator. Penelitian ini berkontribusi dalam meningkatkan kualitas pengajaran bahasa Inggris di sekolah menengah kejuruan dengan menyediakan materi yang relevan sesuai dengan kebutuhan siswa di SMK Negeri 1 Metro.

Kata kunci: Bahan berbicara; English for specific purpose (ESP); Pengembangan Materi; Sekolah Menengah Kejuruan

STATEMENT OF RESEARCH ORIGINALITY

The undersigned:

Name

: Silvia Oprista

Student Number

: 1901051063

Department

: English Education

Faculty

: Tarbiyah and Teacher Training

State that this undergraduate thesis is originally the result of researcher's research, in exception parts of which are expected from the bibliography mentioned.

Metro, June 14th, 2024

The Researcher,

Silvia Oprista

St. Number 1901051063

ORISINALITAS PENELITIAN

Yang bertanda tangan dibawah ini:

Nama

: Silvia Oprista

NPM

: 1901051063

Jurusan

: Tadris Bahasa Inggris

Fakultas

: Tarbiyah dan Ilmu Keguruan

Menyatakan bahwa skripsi ini secara keseluruhan adalah asli hasil penelitian saya terkecuali bagian-bagian tertentu yang dirujuk dari sumbernya dan disebutkan dalam daftar pustaka.

Metro, 14 Juni, 2024 Mahasiswa Peneliti,

Silvia Oprista NPM. 1901051063

MOTTO

يَّاتُيُّهَا الَّذِيْنَ الْمَنُوَّا اِذَا قِيْلَ لَكُمْ تَفَسَّحُوْا فِي الْمَجْلِسِ فَافْسَحُوْا يَفْسَحِ اللهُ لَكُمْ وَإِذَا قِيْلَ انْشُزُوْا فَيْكُ الْشُرُوْا فَيْلَ النَّسُرُوْا فَاللهُ مِمَا تَعْمَلُوْنَ خَبِيْرٌ () فَانْشُرُوْا يَرْ فَعِ اللهُ الَّذِيْنَ الْمَنُوْا مِنْكُمْ وَالَّذِيْنَ الْوَتُوا الْعِلْمَ دَرَجْتُ وَاللهُ بِمَا تَعْمَلُوْنَ خَبِيْرٌ ()

O believers! When you are told to make room in gatherings, then do so. Allah will make room for you 'in His grace'. And if you are told to rise, then do so. Allah will elevate those of you who are faithful, and 'raise' those gifted with knowledge in rank. And Allah is All-Aware of what you do.

(Al-Mujadila:11)

"Let's make one day becomes day one"
(Author)

DEDICATION PAGE

With all my heart I dedicate this undergraduate thesis to:

Myself, who constantly works hard and never gives up on her goals in life. Thank you for persevering despite your ego and uncertain feeling while composing this undergraduate thesis.

My wonderful parents, especially to Mrs. Suwartini my dearest mother, the most beautiful woman on the earth. Mr. Bakir as my father who always strives to meet my needs.

Agustiar Ramadhan, my younger brother, who constantly asks how I am and ask for love and joy.

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My dearest partner, Ahmad Ridwan, for always supporting me in any circumstances in my life.

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In the name of Allah, the Most Gracious and Most Merciful, who always bestows His mercy and guidance so that the researcher can complete an undergraduate thesis entitled "Developing English Learning Materials (Based on ESP) for Accounting Students at Vocational High School". Shalawat and greetings are always bestowed on our master, the Prophet Muhammad SAW, who has guided all creatures from shadow to light.

When finishing this undergraduate thesis, the researcher has obtained so many helps, assistance, aid, and many valuable things from various sides. Therefore, the researcher would sincerely thank to:

- 1. Prof. Dr. Hj. Siti Nurjanah, M.Ag., PIA, the Head of State Islamic Institute of Metro.
- 2. Dr. Zuhairi, M.Pd, the dean of Tarbiyah and Teacher Training Faculty of State Islamic Institute of Metro.
- 3. Dr. Much Deiniatur, M.Pd.B.I, the head of English Education Departement.
- 4. Drs. Kuryani, M.Pd, the sponsor who given the researcher, advice and suggestion for this research.
- 5. The headmaster and English teacher of SMKN 1 Metro who give the researcher opportunity to conducted this research.
- 6. My parents, all of my friends who always give me support, motivation, inspiration, and their prayer in the process of writing and counseling this undergraduate thesis.

The researcher feels that it is really pleasure for her to receive criticisms and suggestions to make this undergraduate thesis better. She also hopes that this undergraduate thesis would be beneficial, particularly for her and for who are interested in it.

Metro, 14th June 2024

Silvia Oprista

St. Number. 1901051063

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CHAPTER I

INTRODUCTION

A. Background of Study

Language serves as a means of communication. It makes it easier for people to share information with one another. In point of fact, we are unable to comprehend what other people are saying if we do not speak their language, and we require language not only to acquire science and technology but also to improve our communication. Without language, we cannot understand what other people are saying. Worldwide, numerous languages are spoken. We are aware that English is spoken all over the world. This era necessitates our English proficiency.

English is a foreign language in Indonesia. It is one of the subjects taught from elementary school through university.³ It must be well understood by the students. To self-understand it, they must study hard. In English, there are four fundamental skills. Writing, reading, listening, and speaking are all examples.⁴ Therefore, teachers should cultivate these four skills in order to

¹ Carol Surkamp and Britta Viebrock, *Teaching English as a Foreign Language An Introduction* (Deutschen: Springer, Inc., 2018). 58.

² dr. M.F. Patel; Praveen M. Jain, *English Language Teaching* (Jaipur: Sunrise Publishers, 2018), 35.

³ Article 33 paragraph (3) Law no. 20/2003

⁴ H.Douglas Brown, *Teaching by Principles: An Interactive Approach to Language Pedagogy*, 4th edition. (San Francisco: Pearson Education ESL, 2015). 116.

enable their students to effectively communicate with one another and express their emotions or opinions in English.⁵

Gilby states that instructional English is required for non-native speakers of English in the field of Teaching English as a Foreign Language (TEFL), which is also known as Teaching English to Speakers of Other Languages (TESOL) or English Language Teaching (ELT). ⁶

Regarding ELT aspects in the context of Indonesia in the process of teaching and learning, materials play a crucial role. The learning process of the students will be helped along by the use of appropriate and good materials. The appropriate English learning materials for vocational high schools should be based on the needs of the students and represent the characteristics of each study program because English instruction in vocational high schools aims to support students' competence in a specific study program.

Sadly, the majority of vocational high schools in Indonesia continue to face a problem with the availability of appropriate English learning materials for their students. The government-provided materials launched by some publishers are still general. Some study programs don't include the materials, and the level of English that students will need for their future jobs will vary. This occurs in SMKN 1 Metro as well.

The pre-survey has been done on December 2nd, 2022 by interviewing an English teacher of SMKN 1 Metro. There are six study programs at this

⁵ Nathaniel L. Gage, "A Conception of Teaching," *Teaching and Teacher Education* 25, no. 8 (2009): 1169–1171.

⁶Clare Gilby, *Teaching English as a Foreign Language, CC 16 Edge Hill* (University Careers Centre, 2011).

school such as: Accounting, Marketing, Office Administration. Hospitality, Culinary, and Tourism. it ought to have three different kinds of English learning materials; English for accounting, marketing, office administration, hospitality, culinary, tourism, respectively. Based on the pre-survey, the school does not supply such resources. The English teacher was observed and interviewed, and it was discovered that the materials are still general. The instructor uses a student's book second edition by Jack C. Richards and Carlos Barbisan with the title "Connect", which only includes responses and explanations for some English expressions as well as numerous grammar and vocabulary-related exercises, but does not include the specific material related to accounting major. The instructor occasionally makes use of additional learning resources obtained from the internet and other sources.

The instructor claims that it is difficult to locate a set of particular materials that are prepared for use by each study program's students. As a result, she utilizes the same resources for each study program. Students' ability to communicate effectively in English in the target setting of their field of work may be hindered if inappropriate materials are used. The objectives of English instruction will not be met in this scenario. Therefore, it is necessary to develop English learning materials that are appropriate for each study program of vocational high school students.⁸

The researcher designs accounting students' learning materials based on the aforementioned problem in order to assist them in obtaining the

⁷ Interview with an English Teacher of SMKN 1 Metro, Mrs. Suci Lestari, S.S.M.Pd on December 22nd, 2022

⁸ Ibid

appropriate learning materials for their needs. The researcher believes that learning material English for accounting is needed to improve students' interest and motivation in learning English regarding to their study program. The existence of the English learning material for accounting students that is designed by the researcher can be used by the teacher to provide an interesting way to learn English. Based on the background of study above, the researcher conducted a research title "Developing English Learning Materials (Based on ESP) for Accounting Students at Vocational High School."

B. Problem Identification

Based on the background of study above, the researcher can identify some problems as follow.

- 1. SMKN 1 Metro does not have any appropriate English learning materials for each study program and only use one book for all majors.
- 2. The learning provided by the teacher does not meet students' need in line with their field of study.

C. Problem Limitation

On this study, the researcher focuses on the problem that SMKN1 does not have appropriate English learning material for each field of study. Therefore, the researcher develops an English learning material for one semester of the tenth grade of accounting students at SMKN 1 Metro.

D. Problem Formulation

The researcher formulates the problems in this research as follow.

- What are the English learning needs of accounting students of SMKN
 Metro?
- 2. What kind of the development of English learning materials for accounting students supposed to be?
- 3. What is the internal validity of the developed the English learning materials for accounting students of SMKN 1 Metro?

E. Purpose of Research

The purpose of this research is to develop the English learning materials for accounting students of SMKN 1 Metro.

F. Benefit of Product

This product is expected to have significant benefits as follow.

1. For students

- a. Accounting English learning materials help them to improve their English skill in line with their program study.
- b. The developed English learing materials enrich their knowledge of learning English in an attractive way.

2. For English teachers

- a. The develop English materials in thie research can nbe used as a reference of teaching English for English teacher.
- b. It is expected that the develop Emglish learning materials will assist the English teacher to meet their learning objectives.

3. For other researchers

The other researcher may use the findings of this study to plan further research to develop English learning materials for accounting in various instructional learning tools.

4. For the school

It is hoped that this research can provide learning materials that are appropriate for vocational high school accounting majors that can be used in further learning.

G. Product Specification

- The product of this research covers 3 units that includes the four skills of English completed with vocabulary and grammar.
- 2. Every unit of the developed materials consists of: (a) related text, (b) vocabulary focus, (c) sentence example, (d) excercices, and (d) grammar corner.
- Each unit is equipped related picture to enrich the illustration of the product that is develop.

CHAPTER II

LITERATURE REVIEW

A. Theoretical Review

1. English Learning Materials

People all over the world speak English most frequently. All through the world, when individuals from various ethnicities need to impart, they ordinarily utilize the English language. Learning English for personal, academic, or professional reasons is beneficial for a variety of reasons. In accordance with what Maxom brings up that today English has been considered as a language which gives individuals admittance to the world. Some people want to attend prestigious English-speaking colleges, others want a better job with international connections, and still others just want more chances in life.⁹

In language learning, materials can be defined as the text to be learned. Mishan contends that material is the mix of the text and the language learning errands in light of it.¹⁰ Brown also acknowledges that materials can be defined as any systematic description of classroom teaching techniques and exercises.¹¹

⁹Michelle Maxom, *Teaching English as a Foreign Language For Dummies* (John Wiley & Sons, Ltd, England, 2009).

¹⁰Mishan, Freda, *Designing Authenticity into Language Learning Materials*, (Portland: Intellect Books Ltd, 2005), p. 13

¹¹Brown, James Dean, *The Elements of Language Curriculum: A Systematic Approach to Program Development*, (Boston: Heinle & Heinle Publishers, 1995), p. 139

Tomlinson defines that materials can be anything teachers or students use to help them learn a language. 12 Teaching materials, according to Richards and Renandya, are an essential part of the majority of language programs. 13 They can take the form of (a) printed materials, (b) non-print materials, or (c) materials that come from both print and non-print sources. Likewise, Richards and Renandya state that a few educators utilize informative materials as their essential showing asset, for the materials give the premise to the substance of illustration, the equilibrium of ability instructed, furthermore, the sorts of language practice students participate in. 14

Good materials, according to Tomlinson in Richards, should have an impact, assist learners in feeling at ease, assist learners in developing confidence, require and facilitate learner self-investment, expose learners to language in its authentic use, provide learners with opportunities to use the target language for communicative purposes, take into account the fact that the positive effects of instruction are typically delayed, take into account learners' differing affective attitudes, permit a silent period at the beginning of instruction, maximize learners' learning potential by encouraging intellectual. 15

¹²Brian Tomlinson, Materials Development in Language Teaching, second (United Kingdom: Cambridge University Press, 2011), p.2.

¹³Jack C. Richards, Curriculum Develpment in Language Teaching (Cambridge University Press, United States of America, 2001), p.66.

14 Ibid., p 67

¹⁵Brian Tomlinson, Materials Development in Language Teaching, second (United Kingdom: Cambridge University Press, 2011), p.263.

Some good learning materials are suggested by Hutchinson and Waters, such as a) good materials do not instruct; rather, they inspire students to learn; b) good materials will have engaging texts, enjoyable activities that challenge students' thinking skills, opportunities for students to apply what they already know, and content that is manageable for both students and teachers. also, (c) great materials ought to give a reasonable and intelligent unit structure which will guide teacher and student through different exercises so as to boost the chances of learning.¹⁶

Brown argues that teaching is always connected to learning. It is not only about transferring the material but, teaching is also the process of assisting, facilitating, conditioning the learner's psychology, and preparing the learning environment. The way of thinking of training is impacted by the instructor showing style, strategy, and classroom methods.¹⁷ In addition, Broughton declares that teacher must be aware of how the teaching fits into the learning framework and where it runs in order to clearly demonstrate their professionalism.¹⁸

Carter and Nunan declare that English is used in contexts where it is neither an official language of communication nor the medium of

¹⁷H. Douglas Brown, *Principles of Language Learning and Teaching*, Fifth (UnitesStates of America: Pearson Education, 2007), p.263.

¹⁶Tom Hutchinson & Alan Waters. *English for Specific Purposes*. Cambridge: Cambridge University Press. 1987. p.107.

¹⁸Geoffrey Broughton *et.al*, *Teaching English as Foreign Language*, *second edition* (New York: Routledge, 1980), page 6-7.

instruction.¹⁹ Although English is taught in schools, it is not a significant part of national or social life. It is as the mechanism of correspondence and guidance. For instance, the majority of people do not speak English or any other language on a daily basis, let alone to advance professionally. It is taught in schools among other things, but there is no regional English that embodies a Brazilian, Japanese, or Spanish cultural identity.²⁰

The existing English material at SMKN 1 Metero is using a textbook by Jack C. Richards and Carlos Barbisan in title "Connect". This book is used for all major at SMKN 1 Metro. All English skill such as speaking, listening, writing, and reading include in this book. But, the contents of this book is still general and not iclude specific theme for accounting students.

Learning materials can be used by the instructor and students to increase the English skill. in accordance with the assertions above. Engaging language instruction is necessary when teaching English to people from other nations. By encouraging students to improve their listening, speaking, reading, and writing skills, teachers can encourage students to become truly proficient in English.

¹⁹Carter and Nunan, *The Cambridge Guide to Teaching English to Speakers of Other Languages*, (New York: Cambridge University Press, 2001), page 2.

Geoffrey Broughton *et.al.*, *Teaching English as Foreign Language, second edition* (New York: Routledge, 1980), page 6-7.

2. Teaching English at Vocational High School

English is the first language to be taught in an educational setting today. English is being taught from elementary school to the university level. At vocational high school or in secondary education, English is a compulsory subject that every student will receive the English lesson and being one of the subjects in the National Examination. Vocational high school student needs to understand the spoken and written English as well to be able to communicate and share their ideas effectively.

English instruction materials should be tailored to meet the needs of vocational high school students. The various learning materials utilized by senior high school students should be utilized when teaching English to vocational high school students, as they can be universally applicable to all students. Professional secondary school has the particular field of review and the English learning material ought to be suitable for them to further develop their English ability in view of their experience of review. In order to prepare students for today's workplace, it is necessary to develop English learning materials that specifically promote professional skills.²¹

Robertson discovered that in some vocational high schools, teachers decide how to teach speaking material and why students

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²¹Moh. Arif Mahbub, "English Teaching In Vocational High School: A Need Amalysis," *JEELS (Journal of English Education and Linguistics Studies)*, 2018.

should learn it because each vocational program has students who need different skills to master English practices for their jobs.²² According to Asmin, since vocational high schools' primary goal is to offer education and training programs in the bordered area of proficiency, each program's instruction must reflect the student's perspective. indicating right away that the content of English learning is involved. As a result, English becomes a huge part of vocational high school education, so ESP is a way to reach goal number one.²³

Suyadi asserts in order to make English more useful for students and avoid wasting time teaching them, specific teaching and learning materials and methods are required. Naturally, in order to make it more useful, English teachers must take into account the fundamental requirements that students have when learning English in their classroom. Students should use specific English materials for a particular study program.²⁴

Dewi *et.al* confirm that at this time, vocational schools taught English using traditional methods. The term "conventional learning" refers to a type of education that places a greater emphasis on effective

²³Arny Irhani Asmin, "Teachers' Strategies in Teaching English At Vocational High School," *IDEAS: Journal on English Language Teaching and Learning, Linguistics and Literature* 7, no. 2 (2019): 262, https://doi.org/10.24256/ideas.v7i2.1040.

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²²Paul Robertson, "Teachers' Assessment on Students' Speaking Ability in Vocational School" The Asian EFL Journal July 2018 Volume 20, Issue 7(Asia:English Language Education Publishing, 2018) 263.

Suyadi Suyadi, "Students' Voices on an English Material for Accounting Major At SMK Negeri 2 Kota Jambi," *Jurnal Ilmiah Universitas Batanghari Jambi* 20, no. 3 (2020): 761, https://doi.org/10.33087/jiubj.v20i3.1058.

learning strategies and is more teacher-directed. The process of learning English still makes use of improvised media, including text and student worksheets with little practice. This is one of the reasons why students don't want to learn English, which leads to poor English language skills.²⁵

In accordance with the aforementioned quotations, it can be deduced that teaching English in general high school and vocational high school is distinct. English is necessary for vocational high school students to support their field specialization. The correspondence between English learning materials with their really significant impact the students' worldview about learning English, the outcome is that the inspiration of learning English will raise and the showing learning framework will function all things considered. To put it another way, each study program ought to have its own set of English materials' specifications.

3. English for Specific Purpose

English for Specific Purposes is the origin of the acronym ESP. According to Paltridge and Starfield, the term "English for specific purposes" (ESP) refers to the teaching and learning of English as a second or foreign language with the objective of teaching students to use English in a specific domain. Therefore, teaching English for

²⁵Yosa Novia Dewi et al., "The Development of E-Module English Specific Purpose Based on Computer Application for Vocational High School Students," *Journal of Physics: Conference Series* 1364, no. 1 (2019), https://doi.org/10.1088/1742-6596/1364/1/012043.

specific purposes (ESP) is compatible with a particular domain's content.²⁶

Moreover, ESP is thought to be teaching English to meet the needs of students in particular fields. Fortanet-Gomez and Raisanen state that the primary distinction of ESP is that the English taught meets the requirements of students in specific fields other than languages and the arts. Instead of utilizing learners' dictionaries, general public genres and discourses, or general grammar, ESP instruction focuses on the language, lexis, grammar, discourses, and genres of the various disciplines that it is intended to serve. ²⁷ To put it another way, teaching ESP materials ought to concentrate on the requirements of the students as well as their specific domain.

Basturkmen mentioned that one of the most important aspects of the design of an ESP course is that the syllabus is based on an analysis of the needs of the students. ESP is understood to be about preparing learners to use English in academic, professional, or workplace settings. Therefore, in ESP, language is learned not for its own sake or for the purpose of acquiring a general education, but rather to ease entry into these environments or to increase linguistic proficiency.²⁸ This means that ESP can be defined as teaching English in a way that

²⁷Fortanet-Gomez and Raisanen, *ESP in European Higher Education: Integrating Language and Content* (Philadelphia: John Benjamins B.V, 2008), p12

²⁶Paltridge and Starfield, *The Handbook of English for Specific Purposes* (Oxford: John Wiley & Sons, Inc, 2013), p. 2

²⁸Basturkmen, Helen, *Ideas and Options in English for Specific Purposes* (New Jersey: Lawrence Erlbaum Associates, Inc, 2008), p17

meets the needs of students in their major or language area.

In addition, Hutchinson and Waters make the assumption that ESP does not involve instructing "specialized varieties" of English. ESP is not limited to the vocabulary and grammar of scientists, hotel staff, and other professions. ESP is similar to all other forms of language instruction in that it should begin with principles of efficient and effective learning. However, ESP must be viewed as a method rather than a product. ESP does not consist of a particular type of teaching material, nor is it a particular language or methodology. It is an approach to language learning that is based on the needs of the learner when understood correctly. Therefore, ESP is a method of language learning in which the learner's motivation for learning drives all decisions regarding context and method.²⁹ Therefore, the needs of the students in terms of process and product ought to be reflected in the ESP course.

In addition, ESP is completely distinct from general English instruction. According to Harding, whereas "General English" is sometimes mistakenly referred to as "English for No Obvious Purpose," "ESP" emphasizes that the goal of learning the language is directly related to what the learner needs to do in their profession or job. According to one definition, "ESP is designed to meet specific needs of the learner," "is centered on the language (grammar, lexis,

²⁹Hutchinson and Waters, *English for Specific Purposes: A Learning-Centred Approach*, (Cambridge: Cambridge University Press, 1991), p18

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register), skills, discourse, and genres appropriate to these activities," and "makes use of the underlying methodology and activities of the discipline it serves." "The language for getting things done" might be a simpler definition of ESP.³⁰ In a nutshell, the purposes of teaching ESP differ from those of general English.

To sum up, the term "English for Specific Purposes" (ESP) refers to the instruction of the English language that is tailored to the requirements and domain of the students. It aims to help students achieve learning objectives in the particular domain so that they can easily and effectively communicate orally and in writing in accordance with their major.

4. Materials Development

Evaluation plays a crucial role in education research and development (R&D). A model of development based on the industry in which new products and procedures are developed using the findings of research is known as research and development. Then, in the field, these procedures and products are rigorously tested, evaluated, and improved until they meet certain quality, effectiveness, or similar standards. Since it includes a nearby association between the improvement of projects and precise program assessment, instructive innovative work holds incredible commitment for upgrading training.³¹

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31Meredith D. Gall, Joyce P. Gall, and Walter R. Borg, *Educational Research an Introduction*, Seventh Ed (United States of America: Peasrson Education, Inc, 2003)., p. 589

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³⁰Harding, Keith, English for Specific Purposes, (Oxford: Oxford University Press, 2007),

Graves states that the materials development is the arranging system by an educator making units and examples those units to do the objectives of the course. It takes place on a continuum of decision-making and creativity, starting with being given a textbook and a timetable to develop all of the class materials.³² Additionally, Azarnoosh *et.al.*, write that materials development is a real-world endeavor that involves the creation, evaluation, modification, and use of materials designed to make language learning and development easier.³³

In addition, Carter and Nunan also argue that material development is both a research field and a practical endeavor. The term "materials" refers to anything that can aid in language learning. They can be phonetic, visual, sound-related, or kinesthetic, and they can be shown in print, in a live performance, on a CD-ROM, DVD, the web, or both cassettes and CD-ROMs. They can be instructional in that they instruct students about the language, experiential in that they provide an introduction to the language in use, or exploratory in that they seek disclosures regarding the majority of language use.³⁴

Furthermore, Tomlinson asserts that material developers force textbooks to be reproduced, stories to be told, samples to be brought

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³²Kathleen Graves, *Designing Language Courses: A Guide for Teachers*, (Canada: Heinle&Heinle Publishers, 2000), p. 149.

³³Maryam Azarnoosh *et.al.*, *Issues in Materials Development* (Netherland: Sense Publishers, 2016), p. 2

³⁴Ronal Carter and David Nunan, *The Cambridge Guide to Teaching English to Speakers of Other Languages*, Fifth (United Kingdom: Cambridge University Press, 2001).

into the classroom, opinions to be shown, language practice samples to be given, and poems to be interpreted. No matter what other people appear to have to say, they seem to have solid ideas that are in line with what they know about how languages can be learned completely. Every section of the book focuses on the three fundamental questions of what should be presented to students, how it should be presented, and how it can be arranged to support language learning.³⁵

Besides, Because of the fact that any development of multiple frameworks, as truly genuine financial frameworks are, can occur in various parts or cycles, at various rates, and enlivened by various units, Bellu contends that improvement has required a multilayered approach to its tendency. Additionally, divergent goals and challenges may arise as a result of the advancement of one process component hindering the advancement of others. Thusly, covering improvement, for example choosing whether and how much a framework has been created, is a characteristically multi-layered test.³⁶

According to Epalen, Siburian, and Lubis, one of the supported innovations that supports Indonesian language learning is the development of learning materials and modules. The benefits of these innovations include the following: Using modules, students can follow learning activities based on their own pace and ability; learning

³⁵Brian Tomlinson, *Materials Development in Language Teaching*, second (United Kingdom: Cambridge University Press, 2011),p 2-3.

³⁶Lorenzo G Bollu, Development and Development Paradigms A (Reasoned) Review of Prevailing Visions, (United Nations: EASYPol, 2011), p. 2

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activities can be improved by using modules everywhere; and students can comprehend their learning results by using teaching materials.³⁷

It can be deduced from the preceding statement that development is the process of turning potential into something better and more useful. Whereas a process or set of steps in research and development are used to create a new product or improve an existing one so that it can be justified. A comprehensive introduction to the research process in the multidisciplinary and interdisciplinary field of development studies is the goal of development research.³⁸

Based on the quotations above, the development of English material in this study focuses on the development of accounting majors in vocational high schools based on needs analysis, the existing English books do not include English material related to their study program. Therefore, material development is needed to improve the English language skills of accounting students in vocational high schools in all English language skills including vocabulary mastery, pronunciation, and translation related to the accounting study program.

³⁷Nopia Epalen, Tiur Asi Siburian, and Malan Lubis, "The Development of Teaching Material of Writing Complex-Procedure Text Based Thinking Mapon XGrade Students of State Vocational High School 7 Medan" 6, no. C (2018): 2–5, https://doi.org/10.1016/S0140-6736(13)61836-X.

³⁸Vandana Desai and Robert Potter, *Doing Development Research*, (London : Saga Publications, 2006), p. 3

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B. Relevant Studies

To support this research, the researcher has found some other research as sources relate to developing English materials. The first relevant research was conducted by Riska in title "Developing English Materials for Students of Management Department: Bargaining Macro-Micro Economic at STIE YPUP" (2017). The researcher investigated that the specification of English material in accordance with the study program is needed to improve English language skills. The researcher concludes that there are two things that make English difficult for Management Department students; namely the incompatibility of the English material available in the learning module and the lack of interest of students because the vocabulary presented in the module is too difficult. researchers conducted R&D research aimed at developing English teaching materials so that the material developed could be directly proportional to the management study program. the researcher mentioned that it is important for instructors to know the needs of students based on their study program.³⁹

On the other hand, Ayu Susanti in her research in title "Developing English Module for Second Grade Students of SMK Terpadu Gema Nusantara Bukittinggi" confirmed that designing appropriate module for specific major at vocational high school is needed to meet what student

³⁹Riska, "Developing English Materials for Students of Management Department: Bargaining Macro-Micro Economic at STIE YPUP" (Aluddin State Islamic University of Makassar, 2017).

need. By designing English learning material based on ESP, it means that the learning process has the purpose regarding to student's field of study. It does help students to effectively understand in oral and written English. This research was conducted by using ADDIE version of R & D method, those are Analysis, Design, and Development. The purpose of this research is to design the appropriate English module for Nursing Major.⁴⁰

The next related study to this research is a study about Developing English Learning Materials for the Eleventh Grade Students of Automotive Department at SMKN 2 Palopo conducted by Nurhaliza. The researcher affirmed that vocational high schools are assigned to set up the students to prepare working after they have graduated from the school. They accepted a skill that was absolutely necessary for their future, including English. English is truly significant in working since now is the globalization time, it implies that the vast majority of skill can't been isolated from English. The information presented above demonstrates that Vocational High School students absolutely require and must master English. Because at vocational high school has several program studies, an effective English learning to improve students' needs is needed. To achieve good quality at English skill mastered by Automotive students, the researcher develops an English learning material used 4D Models of R & D research methodology that stands for Defining, Designing, Developing, and Disseminating. The aim of this research is to provide an appropriate

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⁴⁰Ayu Susanti, "Developing English Module for Second Grade Students of SMK Terpadu Gema Nusantara Bukittinggi" (State Islamic Institute Bukittinggi, 2019).

English learning materials to for automotive students to prepare them in the job field after graduating.⁴¹

The last related study is study held by Dewi *et.al,*. about The Development of E-Module English Specific Purpose based on Computer Application for Vocational High School Students. The purpose of this research is to develop an innovative and attractive E-Module English Specific Purpose based on computer application that can be accessed by the students and the teachers at vocational high school. This research is utilizing research and development method in 4D model, there are defining, designing, developing, and disseminating. Developing an interesting E-Module English Specific Purpose including images, audio learning, animations, and exercise is the product that will be designed by the researcher to create an effective learning process.⁴²

It is known that numerous researchers have developed English learning materials based on the aforementioned findings from previous studies. The students' requirements are not fully met by the available materials. In this instance, the researcher implies that learners' needs would be taken into consideration when developing English learning materials for accounting students. In order to achieve the goal of learning

⁴¹Nurhaliza, "Developing English Learning Materials for the Eleventh Grade Students of Automotive Department At Smkn 2 Palopo" (IAIN Palopo, 2019).

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⁴²Dewi et al., "The Development of E-Module English Specific Purpose Based on Computer Application for Vocational High School Students."

English for accounting, the researcher will create new printed English materials to encourage students to learn these materials.

C. Framework

The related theoretical framework used in this study is described as follows.

Figure 1.1 Framework Design Theories of English **Learning Materials Teaching Context** Theories of Teaching English at Vocational High School Theories of English for Specific Purpose Materials Development Theories of Materials Development THE ENGLISH COURSE BOOK FOR ACCOUNTING STUDENTS AT SMKN 1 METRO

CHAPTER III

RESEARCH METHOD

A. Type of Research

Educational Research and Development (R&D) is the category under which this study falls. An industry-based development model is used to adapt educational research and development. In this model, the findings of the research are used to develop new products or procedures, which are then systematically implemented, evaluated, and revised to meet specific criteria of effectiveness, quality, or similar standards.

In practice, evaluation plays a crucial role in this kind of study. The process of refining products is evaluated repeatedly until the best form is discovered. Because it involves a close connection between program development and systematic evaluation, this model, according to Borg and Gall, offers promising prospects for enhancing education. This research is done in education to make or design appropriate materials that can be used to meet the needs of students effectively.⁴³

B. Research Procedures

This development study's design model was adapted from the 4D Thiagarajan design model. S. Thagarajan, Dhoroty S. Sammel, and Melvyn I. Semmel created this model. There are four steps in 4-D

⁴³Meredith D. Gall et.al., *Educational Research: an Introduction*, Seventh Edition, (Unites States of America: Pierson Education, Inc, 2003), p. 569.

models. They are defined, designed, developed, and disseminated, with the following clear explanation:⁴⁴

1. Define

Although the observation and interview were carried out first, this step focuses on determining and defining the need analysis.

- a. The observation was pertinent to the curriculum, syllabus, and what the English learning materials for accounting students, such as: (1) what's the learning materials which English teacher taught in class? (2), what the materials the students had learn in class?
- b. The interview were pertinent to what the students deeply need especially for developing English learning materials, such as:(1) what's English learning materials are the students' needed and wanted?, (2) what are the students' and teachers opinions about developing the English learning materials for the tenth grade of accounting students?
- c. In this step, the researcher gave the students a questioner to use in order to learn more about the students' needs, wants, and lacks. Need analysis consists of target needs and learning needs. It also designed to know information about the design,

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⁴⁴ Sivasailam Thiagarajan, Dorothy S. Semmel, and Melvyn I. Semmel, *Instructional Development for Training Teachers of Exceptional Children: A Sourcebook, Journal of School Psychology* (Minneapolis: Minnesota: Leadership Training Institute/Special Education, University of Minnesota., 1974), https://doi.org/10.1016/0022-4405(76)90066-2, p.5.

input, and learning activity to produce materials that related with the condition of the accounting students.

2. Design

The next step after define is design the product refers to the tenth grade of accounting students. The materials developed based on observation, interview and need analysis. The first draft is the result of design that be given to expert judgment to evaluate.

3. Develop

The development stage is the most important stage in this research. At this stage, research develops existing learning media designed earlier in the design stage. S. Thiagarajan divides the stages development in two activities, namely: expert appraisal and development testing. Expert appraisal is a technique for carrying out validation or assess the suitability of the product by experts in their respective fields. That suggestion provided by these experts are used to improve the content of the media lessons that have been made. Development testing is a trial activity product design on the actual target subject and the results will be used to improve the product.

4. Disseminate

The deployment stage is the final stage in this development research. This stage is carried out so that the media developed can be used by other people who need it. S. Thiagarajan divides the dissemination stage into three activities, namely: (1) validation testing, (2) packaging, (3) diffusion and adoption. In this research, English learning materials for accounting students were not tested on students and distributed to teachers. This research reached the validation stage by experts and product revision after validation. product distribution only to expert lecturers who then provide suggestions to improve content, layout and language.

C. Experimental Design of Product

a. Experimental Design

The product resulting from this research is a coursebook for accounting students at Vocational High School which contains four English language skills and includes grammar, vocabulary, amd senteces related to thefeild of study. The resulting product will also contain image illustrations according to the material presented and contain a barcode which, when scanned using a cell phone, will link to the video link on YouTube regarding the related material. The finding of the product also includes excercices, task and activities. The developing of the design of the product will suppose to be as follow.

Figure 1.2 Experimental Design

Existing Materials

(The English learning materials is still general for all majors at SMKN1 Metro)

Developing Process

(Analyzing the students' needs for designing an appropriate English learning materials)

Product Findings

(The developed English learning materials related to accounting program study that includes four skills of English and equipped with grammar, pronunciation, related vocabulary, and translation)

b. Experimental Subject

The subject in this research involves 31 students at the tenth grades of accounting students at SMKN 1 Metro.

D. Data Collection Technique and Instrument Research

In this study, questionnaires sheets and an interview guideline were used to collect data. The data were gathered by the researcher through interviews with the teacher and the distribution of questionnaires to the students. During the stage of the needs analysis, the questionnaires were used. Need analysis was used to observe the students'

requirements. The researcher likewise involved survey for a validator to assess the created materials. The objective was to get feedback and an evaluation of the developed materials. The developed materials were revised as much as possible using the feedback. Interviewing the instructor was the next data collection method. The interview's outcome was used in the development of the materials. The display of the data was the next step. The data was compressed and presented as a text before a conclusion was drawn.

E. Data Analysis Technique

The data for this study were gathered through the use of a questionnaire. Frequency and percentage analysis were used to examine the needs analysis questionnaire data. The students' need was demonstrated by the answers to each question ranked highest. After dividing the frequency among all respondents, the sequences were multiplied by 100 percent to arrive at the rate.

CHAPTER IV

RESEARCH FINDINGS AND DEVELOPMENT

A. The Result of Developing English Learning Materials

1. The Needs of English Learning Materials of Accounting Students at SMK N 1 Metro

English language teaching materials for class 10th graders of SMK N 1 Metro can be known through data collection. Data collection is done in the following process.

a. Interview

Data collection used interviews which were conducted on December 2nd, 2022, with the English teacher at SMK N 1 Metro as the resource person. The results of the interview stated that there were still many students at SMK N 1 Metro who have paradigm that learning English is hard. Some students have passion in English but some of them also have problem with reading, listening, and grammar. The learning materials taught to students are to general and less-related to the accounting major. In addition, The good English course book should relate to the accounting department since English used based on the place. Thus, the teacher often improvises or provides other images that are closer to students.



Figure 1.3 Interview with an English teacher

b. Questionnaire

December 2nd, 2022, the researcher created the questionnaire consisting of 18 statements in Google form then copied the provided link in the system. The researcher transmitted the link to 31 students of SMK N 1 Metro. Here are the resume of the questionnaire result (diagrams are accessible on the appendix).

Table 1.1 Questionnaire Result Percentages

No	Statement	Score				
		1	2	3	4	5
1	The recent English course book is less correlated to the field of accounting.	0%	10%	10%	70%	10%
2	English lesson within SMK must be adjusted to the field of accounting.	0%	0%	0%	80%	20%
3	English course book supports the	0%	0%	0%	70%	30%

	study.					
4	English course book looks more attractive with some pictures	0%	0%	0%	90%	10%
5	The learning topic must be adjusted to the field of accounting.	0%	0%	0%	90%	10%
6	Some proverbs and interesting fact are needed in the course book.	0%	0%	0%	90%	10%
7	A good English course book will enable the student to study independently.	10 %	0%	10%	70%	20%
8	A colorful English course book is more interesting.	0%	0%	10%	80%	10%
9	Formal fonts demotivate you to study.	0%	20%	40%	40%	10%
10	Vocabulary list ease the student to understand the text.	0%	0%	0%	80%	20%
11	The learning material is available for practice.	0%	0%	10%	70%	20%
12	The multiple choice exercise interesting.	0%	0%	20%	70%	10%
13	The essay exercise is needed in the course book.	0%	0%	10%	80%	10%
14	The filling the blank is attractive exercise	0%	0%	0%	100%	0%
15	The exercise is more fun in the form of rearranging the random sentence/phrase	0%	0%	30%	70%	0%
16	True and false exercise is interesting to do.	0%	0%	10%	80%	10%

17	The English learning material should	0%	0%	0%	90%	10%
	support your future carrier needs.					

*Note

5 : Strongly Agree 2 : Disagree

4 : Agree 1 : Strongly Disagree

3 : Neutral

In accordance with the data on table above, it can be interpreted that from those 17 statements the agreement is >50%. The English course book which is in line with accounting field is truly needed. Those statements are the representation of the materials needs becoming the foundation of developing the English course book for accounting student of SMK N 1 Metro

2. The English Learning Materials for Accounting Students of SMK N 1 Metro

English learning material developed for 10th graders of students at SMK N 1 Metro consists of three units with the following details.

- a. Every unit involves the suitable topic for accounting student
- b. Each unit contains vocabulary list accounting field.

- c. Every unit consists of grammar corner.
- d. Each unit has relevant pictures and illustrations.
- e. Every unit is completed with the learning outcomes.

3. The Stages of English Learning Materials for Accounting Students Development

Development of English learning materials for 10th graders of students at SMK N 1 Metro is carried out through three stages or steps, namely:

- a. Choose the appropriate English material. Vocabulary that suits the needs of accounting students.
- b. Integrate English material into an environment that is appropriate to the culture of school. For example, you could include new vocabulary, grammar, or sentence structures that are commonly used at accounting field.
- c. Add relevant visualizations (pictures) into each unit. Include pictures that support the unit to help students understand the context and stimulate their imaginations. These images can depict characters, places, or situations.

B. Validation of English Learning Materials for Accounting Students of SMK N 1 Metro

Learning material products have been assessed/validated by three lecturers of English Education Department of IAIN Metro (see appendix to the Learning Materials Assessment Questionnaire). The validation results are processed using the Aiken's V content validity formula to determine the content validity coefficient based on the results of the panel of experts and practitioners. The recapitulation of the Aiken's V values is presented in the table as follows:

Table 1.2 Aikens's V Score

No.	Language Use Assessment	Aiken's V	Remark
		Score	
1	Title suitability	1,00	Valid
2	The accuracy of language and vocabulary selection	0,67	Valid
3	The effectiveness of the sentences used	0,67	Valid
4	Demand and unity of ideas	0,67	Valid

No.	Content Assessment	Aiken's V	Remark
		Score	
1	Material suitability	1,00	Valid
2	Material depth	0,67	Valid
3	Material accuracy	0,67	Valid

4	Material updates	0,55	Valid
5	Conformity with students' level of development	0,67	Valid

No.	Graphic Design Assessment	Aiken's V	Remark
		Score	
1	Content layout	1,00	Valid
2	Content illustration	0,67	Revised
3	Typography materials	1,00	Valid
4	Size conformity	1,00	Valid
5	Compatibility of color selection	1,00	Valid

The table shows the final result of Aiken's V calculation. The assessment criteria which has score >0,50 is valid. In line with the table above there is no assessment criteria less than <0,50. It is worth to note that the course book is receivable. However, the validators gave some suggestions to improve the quality of the course book.

C. Product Revisions

Product revisions are adjusted based on the suggestions from the practitioners. This is related to the things that should be corrected. Those are,

1. Validator 1 (Dr. Much Deiniatur, M.Pd.B.I) gave suggestion to add digital materials and assignments that can be accessed by the students via barcode.

- 2. Validator 2 (Ahmad Madkur, Ph.D) stated that the product should be added an introduction of the book. The second suggestion was vocabulary list should be followed by sentence example. The third suggestion was the content should incorporate with current development of ICT related to accounting. The last suggestion was to draw on more references, books, and journals.
- 3. Validator 3 (Dr. Umi Yawisah) stated that the product is good to continue and there was no any revision.

D. Final Product Study

The development of an English textbook for 10th graders of accounting students at SMK N 1 Metro can enrich the needs of students in accounting field because it can integrate knowledge in the field of accounting. Apart from that, developing English learning materials for grade 10th of accounting students at SMK Negeri 1 Metro can fill the lack of availability of English language material that is particular and contextual according to students' needs.

E. Limitations of Research

The limitations of the study mainly occur in aspects of validity and effectiveness. Product validation has not been carried out by experts in the field of English grammar teaching material, language teaching experts, and experts in accounting fields that have a national or international

reputation. Product effectiveness has also not been done in field trials (external validity) but only through the process of internal validity and product revision.

CHAPTER V

CONCLUSION AND SUGESSTION

A. Conclusions of The Products

In agreement with the English course book for accounting student at SMK N 1 Metro, here are several conclusions of the research.

- The product have been developed according the learning needs of the accounting students at SMK N 1 Metro.
- 2. The product is focused on the English learning materials that is related to the accounting field study.
- 3. The product is adjusted to the study level of the accounting student at SMK N 1 Metro.

B. Suggestions for Using Product

The product is suitable for the first year of accounting student at SMK N 1 Metro. With some adaptations, the product is possibly used in other school. The product can be utilized as the reference to develop better learning materials.

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APPENDICES

Pre-Survey Letter



KEMENTERIAN AGAMA REPUBLIK INDONESIA INSTITUT AGAMA ISLAM NEGERI METRO FAKULTAS TARBIYAH DAN ILMU KEGURUAN

Jalan Ki. Hajar Dewantara Kampus 15 A Iringmulyo Metro Timur Kota Metro Lampung 34111
Telepon (0725) 41507; Faksimili (0725) 47296; Website: www.tarbiyah.metrouniv.ac.id; e-mail: tarbiyah.iain@metrouniv.ac.id

Nomor : B-4055/In.28/J/TL.01/08/2022 Kepada Yth.,

Lampiran :- Kepala SMK N 1 Metro SMK N 1

Perinal : IZIN PRASURVEY METRO di-

Tempat

Assalamu'alaikum Wr. Wb.

Dalam rangka penyelesaian Tugas Akhir/Skripsi, mohon kiranya Saudara berkenan memberikan izin kepada mahasiswa kami, atas nama :

 Nama
 : SILVIA OPRISTA

 NPM
 : 1901051063

 Semester
 : 7 (Tujuh)

Jurusan : Tadris Bahasa Inggris

DEVELOPING ENGLISH LEARNING MATERIALS (BASED

Judul : ON ESP) FOR ACCOUNTING STUDENTS AT VOCATIONAL

HIGH SCHOOL

untuk melakukan prasurvey di SMK N 1 METRO, dalam rangka meyelesaikan Tugas Akhir/Skripsi.

Kami mengharapkan fasilitas dan bantuan Saudara untuk terselenggaranya prasurvey tersebut, atas fasilitas dan bantuannya kami ucapkan terima kasih.

Wassalamu'alaikum Wr. Wb.

Metro, 31 Agustus 2022

Ketua Jurusan,

Andianto M.Pd NIP 19871102 201503 1 004

Pre-Survey Response Letter



PEMERINTAH PROVINSI LAMPUNG DINAS PENDIDIKAN DAN KEBUDAYAAN SEKOLAH MENENGAH KEJURUAN NEGERI 1 METRO



Jalan Kemiri No. 4 Iringmulyo Kecamatan Metro Timur Kota Metro Kode Pos : 34112 Telp. (0725) 41295-42774 Fax. (0725) 41295 NPSN :10807612 NSS :401126104001 e-mail : smkn1metro@gmail.com website:smkn1metro.sch.id

Nomor

: 070/578/V.01/SMKN.1/2022

Lampiran

Perihal

Izin Prasurvey

Yth.: Ketua Program Studi

Tadaris Bahasa Inggris

Institut Agama Islam Negeri Metro

di

Tempat

Sehubungan dengan surat saudara Nomor: B-4055/ln.28.1/J/TL.01/08/2022 tanggal 31 Agustus 2022 perihal tersebut pada pokok surat.

Dengan ini kami sampaikan bahwa pada prinsipnya kami dapat memberikan izin Prasurvey Pengenalan Lapangan Persekolahan kepada:

Nama

: Silvia Oprista

NPM

: 1901051063

Jurusan

: Tadaris Bahasa Inggris

Dengan catatan:

- 1. Mentaati peraturan dan tata tertib yang berlaku di SMK Negeri 1 Metro.
- 2. Segala sesuatu yang timbul akibat Penilitian menjadi tanggung jawab mahasiswi yang bersangkutan.
- 3. Tetap Mematuhi Protokol Kesehatan.

Demikian untuk dijadikan periksa, atas perhatian dan kerjasamanya diucapkan terima kasih.

Metro, 02 Desember 2022

MP Kepala Sekolah,

FAHRISYA, S.Pd

NIP 19820221 200604 1 005

Thesis Guidance Letter

10/30/23 11:43 AM

Rimbingan Skripsi



KEMENTERIAN AGAMA REPUBLIK INDONESIA **INSTITUT AGAMA ISLAM NEGERI METRO** FAKULTAS TARBIYAH DAN ILMU KEGURUAN

Jalan Ki. Hajar Dewantara Kampus 15 A Iringmulyo Metro Timur Kota Metro Lampung 34111 Telepon (0725) 41507; Faksimili (0725) 47296; Website: www.tarbiyah.metrouniv.ac.id; e-mail: tarbiyah.lain@metrouniv.ac.id

: B-4644/In.28.1/J/TL.00/10/2023 Nomor

Lampiran

SURAT BIMBINGAN SKRIPSI Perihal

Kepada Yth.,

Kuryani (Pembimbing 1) (Pembimbing 2)

Tempat

Assalamu'alaikum Wr. Wb.

Dalam rangka penyelesaian Studi, mohon kiranya Bapak/Ibu bersedia untuk membimbing

mahasiswa:

: SILVIA OPRISTA Nama NPM : 1901051063 Semester : 9 (Sembilan)

Fakultas : Tarbiyah dan Ilmu Keguruan Jurusan : Tadris Bahasa Inggris

: DEVELOPING ENGLISH LEARNING MATERIALS (BASED ON Judul

ESP) FOR ACCOUNTING STUDENTS AT VOCATIONAL HIGH

Dengan ketentuan sebagai berikut :

- 1. Dosen Pembimbing membimbing mahasiswa sejak penyusunan proposal s/d penulisan skripsi dengan ketentuan sebagai berikut :
 - a. Dosen Pembimbing 1 bertugas mengarahkan judul, outline, alat pengumpul data (APD) dan memeriksa BAB I s/d IV setelah diperiksa oleh pembimbing 2;
 - b. Dosen Pembimbing 2 bertugas mengarahkan judul, outline, alat pengumpul data (APD) dan memeriksa BAB I s/d IV sebelum diperiksa oleh pembimbing 1;
- 2. Waktu menyelesaikan skripsi maksimal 2 (semester) semester sejak ditetapkan pembimbing skripsi dengan Keputusan Dekan Fakultas;
- 3. Mahasiswa wajib menggunakan pedoman penulisan karya ilmiah edisi revisi yang telah ditetapkan dengan Keputusan Dekan Fakultas;

Demikian surat ini disampaikan, atas kesediaan Bapak/Ibu diucapkan terima kasih.

Wassalamu'alaikum Wr Wh

Metro, 03 Oktober 2023

Ketua Jurusan,

Andianto M.Pd NIP 19871102 201503 1 004

Research Letter



KEMENTERIAN AGAMA REPUBLIK INDONESIA INSTITUT AGAMA ISLAM NEGERI METRO FAKULTAS TARBIYAH DAN ILMU KEGURUAN

Jalan Ki. Hajar Dewantara Kampus 15 A fringmulyo Metro Timur Kota Metro Lampung 34111
Telepon (0725) 41507; Faksimili (0725) 47296; Website: www.tarbiyah.metrouniv.ac.id; e-mail: tarbiyah.iain@metrouniv.ac.id

Nomor : B-5054/ln.28/D.1/TL.00/11/2023 Kepada Yth.,

Lampiran : - KEPALA SMK N 1 Metro

Perihal : IZIN RESEARCH di-

Tempat

Assalamu'alaikum Wr. Wb.

Sehubungan dengan Surat Tugas Nomor: B-5055/In.28/D.1/TL.01/11/2023, tanggal 03 November 2023 atas nama saudara:

 Nama
 : SILVIA OPRISTA

 NPM
 : 1901051063

 Semester
 : 9 (Sembilan)

Jurusan : Tadris Bahasa Inggris

Maka dengan ini kami sampaikan kepada KEPALA SMK N 1 Metro bahwa Mahasiswa tersebut di atas akan mengadakan research/survey di SMK N 1 Metro, dalam rangka meyelesaikan Tugas Akhir/Skripsi mahasiswa yang bersangkutan dengan judul "DEVELOPING ENGLISH LEARNING MATERIALS (BASED ON ESP) FOR ACCOUNTING STUDENTS AT VOCATIONAL HIGH SCHOOL".

Kami mengharapkan fasilitas dan bantuan Saudara untuk terselenggaranya tugas tersebut, atas fasilitas dan bantuannya kami ucapkan terima kasih.

Wassalamu'alaikum Wr. Wb.

Metro, 03 November 2023 Wakil Dekan Akademik dan Kelembagaan,



Dra. Isti Fatonah MA NIP 19670531 199303 2 003

Letter of Assignment



KEMENTERIAN AGAMA REPUBLIK INDONESIA INSTITUT AGAMA ISLAM NEGERI METRO FAKULTAS TARBIYAH DAN ILMU KEGURUAN

Jalan Ki. Hajar Dewantara Kampus 15 A Iringmulyo Metro Timur Kota Metro Lampung 34111 Telepon (0725) 41507, Faksimili (0725) 47296, Website: www.tarbiyah.metrouniv.ac.id, e-mail: tarbiyah.iain@metrouniv.ac.id

SURAT TUGAS

Nomor: B-5055/In.28/D.1/TL.01/11/2023

Wakil Dekan Akademik dan Kelembagaan Tarbiyah dan Ilmu Keguruan Institut Agama Islam Negeri Metro, menugaskan kepada saudara:

Nama

: SILVIA OPRISTA

NPM

: 1901051063

Semester

: 9 (Sembilan)

Jurusan

: Tadris Bahasa Inggris

Untuk:

- 1. Mengadakan observasi/survey di SMK N 1 Metro, guna mengumpulkan data (bahan-bahan) dalam rangka meyelesaikan penulisan Tugas Akhir/Skripsi mahasiswa yang bersangkutan dengan judul "DEVELOPING ENGLISH LEARNING MATERIALS (BASED ON ESP) FOR ACCOUNTING STUDENTS AT VOCATIONAL HIGH SCHOOL".
- 2. Waktu yang diberikan mulai tanggal dikeluarkan Surat Tugas ini sampai dengan selesai.

Kepada Pejabat yang berwenang di daerah/instansi tersebut di atas dan masyarakat setempat mohon bantuannya untuk kelancaran mahasiswa yang bersangkutan, terima kasih.

Mengetahui,

Pejatat Setempat

Dikeluarkan di : Metro

Pada Tanggal : 03 November 2023

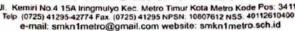
Wakil Dekan Akademik dan Kelembagaan,

Dra. Isti Fatonah MA NIP 19670531 199303 2 003

Research Response Letter



PEMERINTAH PROVINSI LAMPUNG SMK NEGERI 1 METRO





Metro, 21 November 2023

Nomor

: 070/666/V.01/SMKN.1/2023

Lampiran

* -

Perihal

Izin Research

Kepada Yth.

Wakil Dekan Akademik dan Kelembagaan Tarbiyah dan Ilmu Keguruan Institut Agama Islam Negeri Metro Di Tempat

Sehubungan dengan surat saudara Nomor : B-5055/In.28/D.1/TL.01/11/2023 tanggal 03 November 2023, perihal tersebut pada pokok surat.

Dengan ini kami sampaikan bahwa pada prinsipnya kami dapat memberikan izin research kepada:

Nama

: Silvia Oprista

NPM

: 1901051063

Jurusan

: Pendidikan Tadris Bahasa Inggris

Dengan catatan:

- Mentaati peraturan dan tata tertib yang berlaku di SMK Negeri 1 Metro.
- Segala sesuatu yang timbul akibat pra survey menjadi tanggung jawab mahasiswi yang bersangkutan.

Demikian untuk dijadikan periksa, atas perhatian dan kerjasamanya diucapkan terima kasih.

INTAH Kepala Sekolah,

PEAHRISYA B.P.

NIP 19820201 200604 1 005

ENGLISH TEACHER INTERVIEW SHEET

- Kurikulum apa yang digunakan di SMKN 1 Metro? (What is the curriculum used at SMKN 1 Metro?)
 Kelas 12 masih pakai kurikulum 2013. Baru mulai tahun 2020 kita pakai kurikulum merdeka, jadi yang dapat kurikulum merdeka kelas 11 dan 10.
- 2. Buku apa yang digunakan sebagai modul pembelajaran? (What coursebook is used as the learning module?)
 Semua jurusan pakai buku nya Jack C. Richards yang edisi kedua yang judulnya Connect.
- 3. Berdasarkan apa bahan ajar dipilih? (What consideration underlies the selection of learning materials?)

 Kalau bahan ajar kita menyesuaikan dengan kurikum.
- 4. Apa kesulitan siswa dalam belajar Bahasa Inggris? (What is the students' difficulty in learning English?)
 Kesulitan anak-anak biasanya itu ada di niatnya belajar bahasa inggris.
 Karena kalo udah suka sama bahasa inggris otomatis mikirnya bahasa inggris itu sulit terutama di bagian grammar sama reading. Kalau anakanak yang ada motivasi belajar bahasa inggris kesulitannya masih sama di grammar sama reading.
- 5. Skill Bahasa Inggris apa yang menjadi kelemahan siswa? (What are the weaknesses of students in learning English?)
 Rata-rata siswa lemah di reading, speaking, sama listening.
- 6. Materi seperti apa yang sering digunakan dikelas? (What are materials often used in the class?)

 Materi yang dipakai itu mengikuti silabus lalu penyamaiannya melalui ceramah terkadang tugas mandiri dan kelompok. Untuk kelas 10 masih di tahap perkenalan diri, mendeskripsikan sesuatu, dan grammar.
- 7. Apakah materi pembelajaran berhubungan dengan program jurusan? (Are the English learning materials are related to vocational subject?)

 Kalua materi bahasa inggrisnya masih umum, jadi kita pakai satu buku untuk semua jurusan, jadi tidak spesifik menjurus ke satu jurusan.

- 8. Apakah siswa menggunakan coursebook bahasa Inggris? (Do students use English coursebook?)

 Iya, pakai buku paket punya Richard tadi, tapi saya share dalam bentuk pdf agar lebih mudah.
- 9. Apakah sekolah menyediakan materi pemebelajaran bahasa Inggris? (Does the school provide English learning materials for teaching English?) Sekolah menyediakan buku paket saja, tapi kalau untuk materi tambahan bisa dari gurunya jadi sekreatif gurunya saja biar variasi.
- 10. Menurut Anda, materi yang baik itu seperti apa? (How would you describe the good English book?)
 Kalau sekolah menyediakan buku saja tapi untuk materi itu tergantung gurunya gimana caranya biar lebih inovatif dalam menyediakan materi.
 Sekarang juga sudah mudah akses materi dari internet bisa di modif jadikan materi ajar.
- 11. Apa tanggapan Anda jika materi pembeljaran bahasa Inggris perlu dikembangkan? (What do you think about the developing English Learning Materials for accounting students?)
 Saya senang kalua buku bahasa inggris diembangkan spesifik untuk jurusan akuntansi, jadi kedepannya bisa dapat materi yang cocok sama jurusan.

Questionnaire Sheet

Angket Penelitian (Tanggapan siswa jurusan Akuntansi SMK Negeri 1 Metro terhadap materi bahasa Inogris)

Angket Penelitian (Tanggapan siswa jurusan Akuntansi SMK Negeri 1 Metro terhadap materi bahasa Inggris 1 Metro terhadap materi bahasa Inggris)

Berikut ini adalah angket penelitian yang berkaitan dengan penelitian pengembangan bahasa Inggris di jurusan Akuntansi. Maka dari itu, kami mohon di sela sela kesibukan anda dapat meluangkan waktu untuk mengisi angket berikut ini. Atas partisipasi serta kesedian anda dalam pengisian angket ini kami ucapkan terimakasih.

Email responden (umminurbaitti@gmail.com) dicatat saat formulir ini dikirimkan.

Email *

umminurbaitti@gmail.com

Ummi Nurbaitti

Sekolah *

SMKN 1 METRO

6/20/24, 4:09 PM	Angket Penelitian (Tanggapan siswa jurusan Akuntansi SMK Negeri 1 Metro terhadap materi bahasa Inogris))
Buku pelajaran b Akuntansi.	pahasa Inggris yang anda gunakan saat ini belum sesuai dengan jurusan	*
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Bahasa Inggris o	li SMK seharusnya disesuaikan dengan jurusan Akuntansi. *	
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Buku pelajaran b	pahasa Inggris penting untuk menunjang belajar siswa.*	
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6/20/24, 4:09 PM	Angket Penelitian (Tanggapan siswa jurusan Akuntansi SMK Negeri 1 Metro terhadap materi bahasa Inggris)
Buku bahas	a Inggris lebih menarik jika disertai dengan gambar.*
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eri bahasa Inggris)	
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0/24, 4:09 PM	Angket Penelitian (Tanggapan siswa jurusan Akuntansi SMK Negeri 1 Metro terhadap materi bahasa Inggris)
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_	dak Setuju

Daftar kosa ka	ata yang berkaitan dengan Akuptansi dipadukan dalam butu satalam k	
inggris.	ata yang berkaitan dengan Akuntansi diperlukan dalam buku pelajaran bal	nasa *
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20/24, 4:09 PM	Angket Penelitian (Tanggapan siswa jurusan Akuntansi SMK Negeri 1 Metro terhadap materi bahasa Inggris)
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apabila tidak a	bahasa inggris yang baik dapat membantu peserta didik untuk belajar mandiri nda guru.
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☐ Sangat Tid	ak Setuju

Google Formulir

Result of Questionnaire

6/20/24, 4:12 PM

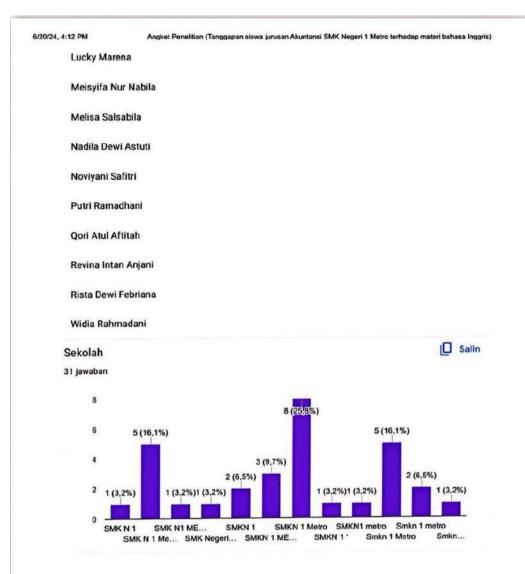
Angket Penelitian (Tanggapan siswa jurusan Akuntansi SMK Negeri 1 Metro terhadap maleri bahasa Inggris)

Angket Penelitian (Tanggapan siswa jurusan Akuntansi SMK Negeri 1 Metro terhadap materi bahasa Inggris)

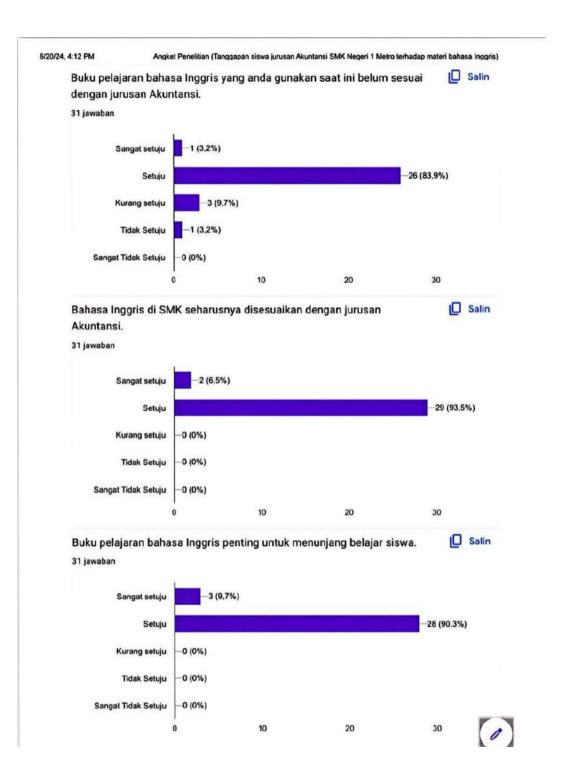
31 jawaban

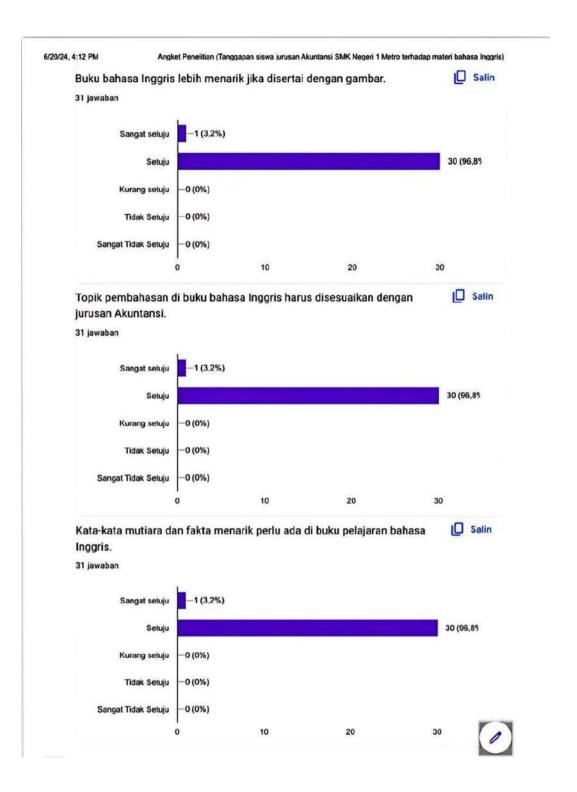
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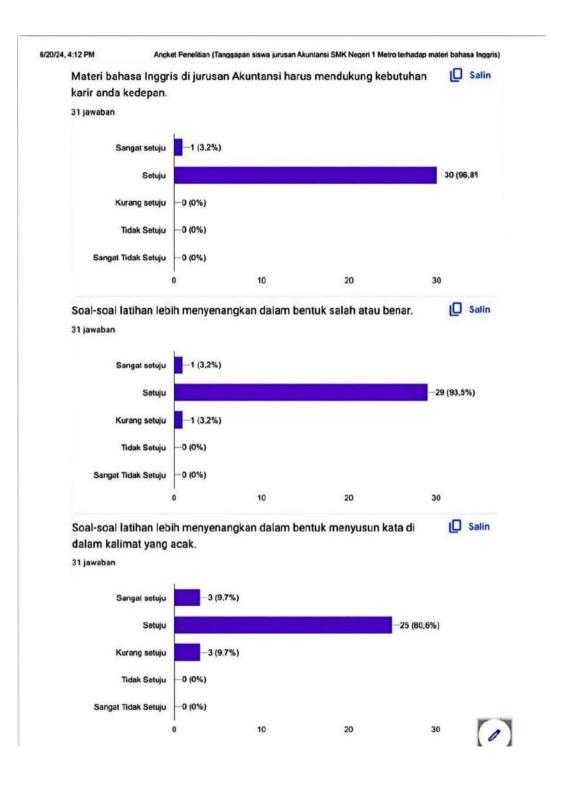
Angket Penelitian (Tanggapan siswa jurusan Akuntansi SMK Negeri 1 Metro terhadap materi bahasa Inggris) 6/20/24, 4:12 PM Nama Responden 31 jawaban Ummi Nurbaitti Dita Puji Lestari Fika Indriyani Ali Setiawan Agung Prayoga Alya Zahra Afifah Amanda Irawan Andini Laila Cahaya Putri Anna Alfi Alfianti Arnatashya Ayu Putri Wicaksono Aura Alfatana Azahra Cahaya Antoni Bayu Tresna Ditia Fanny Anastia Aura Hilyah Khamilah Ilham Esa Saputra Indri Novita Sari Intan Assy Syifa Jeski Losendra Kurnia Akbar Pratama Livia Aurelia

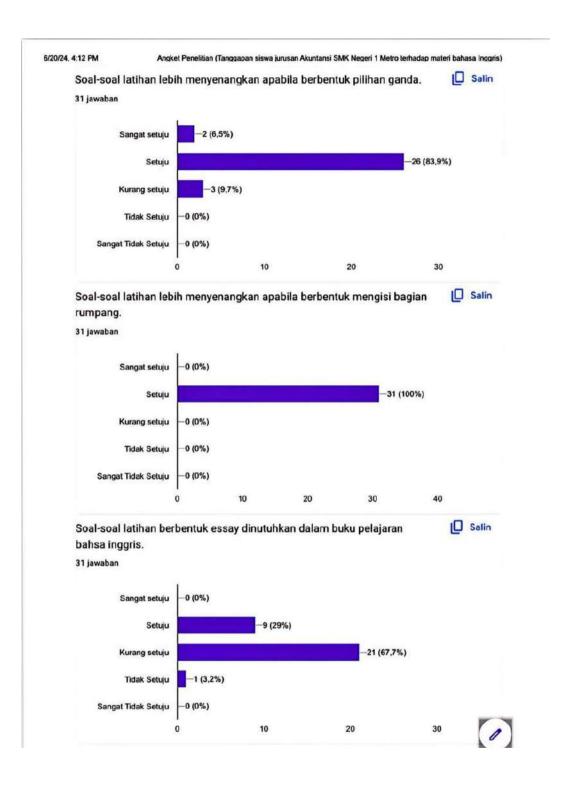


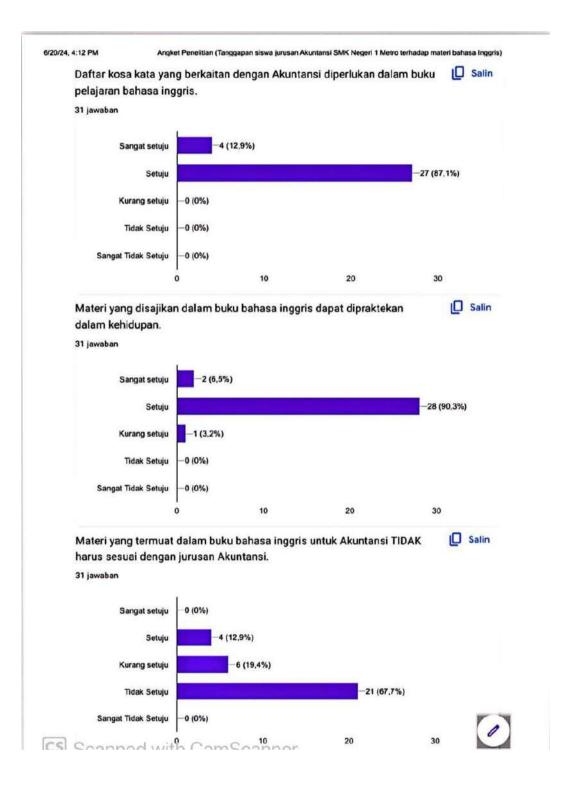


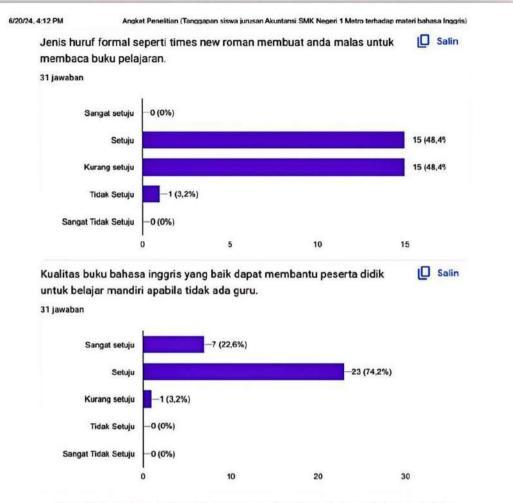












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Letter of Willingness to Become a Validator



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Jalan Ki. Hajar Dewantara Kampus 15A Iringmulyo Metro Timur Kota Metro Lampung 34111 Telp. (0726) 41507; Faksimili (0725) 47296; Website: www.metrouniv.ac.id E-mail: iainmetro@metrouniv.ac.id

12 Juni 2024

Nomor

: Istimewa

Hal

: Permohonan menjadi validator

Lampiran

: 3 berkas

Yth. Dr. Much Deiniatur, M.Pd.B.I

Dosen IAIN Metro

Sehubungan dengan penyelesaian skripsi mahasiswa berikut:

Nama

: Silvia Oprista

NPM

: 1901051063

Prodi

: Tadris Bahasa Inggris

Sponsor

: Drs. Kuryani, M.Pd

Judul

: Developing English Learning Materials (Based on ESP) for

Accounting Students at Vocational High School

Maka dengan ini kami memohon kepada Bapak/Ibu untuk berkenan menjadi validator rancangan produk penelitian dengan judul "Developing English Learning Materials (Based on ESP) for Accounting Students at Vocational High School". Kami sangat mengharapkan dapat mengembalikan hasil validasi paling lama 1 (satu) minggu. Demikian permohonan ini kami sampaikan. Atas kerjasama yang baik dari Bapak/Ibu kami mengucapkan terimakasih.

Or. Much Deiniatur, M.Pd.B.I NIP. 19880308 201503 1 006



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Yth. Ahmad Madkur, Ph.D Dosen IAIN Metro

Sehubungan dengan penyelesaian skripsi mahasiswa berikut:

Nama : Silvia Oprista

NPM :

: 1901051063

Prodi Sponsor : Tadris Bahasa Inggris : Drs. Kuryani, M.Pd

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Mengetahui,

Diring Mileh Deiniatur, M.Pd.B.I

NIP. 19880308 201503 1 006



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12 Juni 2024

Nomor

: Istimewa

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Lampiran

: 3 berkas

Yth. Dr. Umi Yawisah, M.Hum.

Dosen IAIN Metro

Sehubungan dengan penyelesaian skripsi mahasiswa berikut:

Nama

: Silvia Oprista

NPM

: 1901051063

Prodi

: Tadris Bahasa Inggris

Sponsor

: Drs. Kuryani, M.Pd

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Mengetahui,

Ketua Jarysan

Dr. Much Deiniatur, M.Pd.B.

Validation Sheets

LEMBAR VALIDASI

Identitas Peneliti

Nama

: Silvia Oprista

NPM

: 1901051063

Judul Penelitian: Developing English Learning Materials (Based on ESP) for

Accounting Students at Vocational High School

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Berikut ini adalah butir-butir poin yang berkaitan dengan materi bahasa Inggris yang telah dikembangkan. Bapak/Ibu dipersilahkan untuk memberikan tanda centang (√) pada salah satu kolom 1,2, 3, atau 4 pada setiap poin yang ada pada tabel. Mohon ditulis saran perbaikan pada ruang yang disediakan.

Keterangan:

1: Cukup

3: Sangat Baik

2: Baik

4: Sempurna

PENILAIAN DESAIN GRAFIS

No.	Poin	1	2	3	1
1.	Tata letak isi				L
2.	Ilustrasi isi			V	1
3.	Tipografi materi				1
4.	Kesesuaian ukuran				٦
5 Sara	Kesesuain pemilihan warna n perbaikan: Tounbahluan Versi digith, termasuh Soal l dan Materi Video digith	_	_	_	١

Validator

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LEMBAR VALIDASI

Identitas Peneliti

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: Silvia Oprista : 1901051063

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Keterangan:

1: Cukup

3: Sangat Baik

2: Baik

4: Sempurna

PENILAIAN ISI

No.	Poin	1	2	3	4
1.	Kesesuaian materi				~
2.	Kedalaman materi			V	
3.	Keakuratan materi			~	4
4.	Kemutakhiran materi		V	1	Γ
Sarai 1.	Kesesuaian dengan tingkat perkembangan siswa n perbaikan: Veed introduction of the book before (hon term of Jepth of naterial, the vocab be integrated in sentence example.				

(Ahmad Madky, PhD

LEMBAR VALIDASI

Identitas Peneliti

Nama : Silvia Oprista NPM : 1901051063

Judul Penelitian: Developing English Learning Materials (Based on ESP) for

Accounting Students at Vocational High School

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Keterangan:

1: Cukup

3: Sangat Baik

2: Baik

4: Sempurna

PENILAIAN BAHASA

No.	Poin	1	2	3	4
1.	Kesesuaian judul				1
2.	Keefektifan kalimat yang digunakan			1	
3.	Ketepatan pemilihan bahasa vocabulary			1	
4.	Keruntutan dan kesatuan gagasan			V	Г

Saran perbaikan:

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Validator

Dr. comi Yawish de un

Product after Validation

English for Specific Purpose

English Coursebook For Accounting Student

Silvia Oprista



Preface

Praise be to Allah SWT who teaches humans with His pen so that humans know what they did not know before. Best prayers and greetings to the Prophet Muhammad SAW, the best inspiration for Muslims.

Vocational Schools are educational institutions that have specific goals for certain skills, one of which is Accounting. Within the scope of accounting, English terms are often used without realizing it. The English textbooks provided by the government still contain general material and are less related to the Accounting department. This is one of the factors in compiling this book, namely to fulfill the English language requirements in accordance with the field of Accounting.

The author certainly hopes that this book can fill the empty space in learning English in the field of Accounting and make it easier for students to learn English. Many things need to be corrected and improved in this book, therefore criticism and suggestions from all parties will help the development of this book.

Metro, June 3rd, 2024

Author

Introduction

English language skills are currently very much needed in the career world. Sometimes, the English material taught at school does not cover students' needs. The English Coursebook for Accounting Students is an English book developed to meet the learning material needs of accounting students in vocational high schools. This book contains an introduction to accounting, what careers there are in the accounting field, and accounting in business. This book is equipped with vocabulary related to the accounting study program, and grammar corner, as well as written and digital exercises related to the material. Four skills in English such as reading, speaking, writing, and listening are also included in this book. With this book, it is hoped that vocational high school accounting students can more easily understand English in their field.

UNIT 1



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INTRODUCTION TO ACCOUNTING

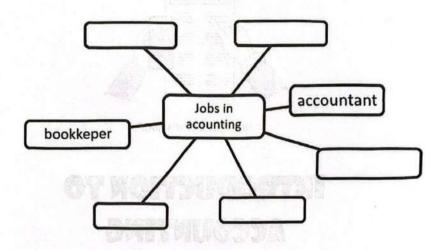
Learning Outcomes

- 1. Students will be able to understand jobs in accounting;
- Students will be able to learn new vocabulary related to Accounting;
- Students will be able to analyze the reading about accounting; and
- 4. Students will be able to understand part of speech.

Brainstorming

Jobs in Accounting

Can you mention what are accounting jobs?



Here are some jobs and definitions. Fill in the gaps in the definitions with words from the box below.

Specializing – studying – for inspecting its accounts – processing the records– giving administrative support – to inspect its accounts

1)	Trainee accountants		
	Accountants who are		al
	examinations		
2)	Bookkeepers	Accountings	
	Administrative staff responsible for	of a	
	business's financial activities	pun (bajunacean	
3)	Tax accountant		
	An accountant	in a company's tax affairs	
4)	Back-office manager		
	Person in charge of the staff respon	sible fort	0
	the Finance department		

- 5) Internal auditors Employees of a company who are responsible
- 6) External auditors People employed by an outside firm of accountants and hired by a company

Vocabulary Building

Here are some of the vocabularies with sentence example that we might find in accounting.

Vocabulary	Meaning
Bookkeeping	the activity of recording business transactions
Entry	the act of going in
Debit	an accounting entry that results in either an increase in assets or a decrease in liabilities on a company's
	balance sheet.
Credit	a record in accounting entries that will either decrease an asset or expense account or increase a liability or equity account
Accounting system	a bookkeeper's chronological list of related debits and credits of a business; forms part of a ledger of accounts

Vocabulary	Sentence Example
Bookkeeping	She deputed the bookkeeping to me while he was away
Entry philippo	She entries the current transactions.
Debit	There is an unexplained debit on this account
Credit	I made sure the account stayed in credit.
Accounting system	They developed an accounting system to decide which network shows would be valued and for how much.



Accounting fact

The Italian Luca Pacioli, recognized as The Father of accounting and bookkeeping was the first person to publish a work on double-entry bookkeeping, and introduced the field in Italy.

Reading Section

Before reading the text, look for a word from the following random letters. The given definitions will help you.

G-N-N-T-I-C-A-C-O-U

Definition: the ability or practice of maintaining records of the financial income and expenditures of an individual or organization.

What do you know about the word? Explain your answer

The purpose of accounting is to record, report, summarize, and interpret financial data. To achieve this, an accounting system must be created, tailored to meet the needs of those who use the information. Once the system is in place, reports can be generated, enabling various departments to make informed decisions. Since accounting is relevant to everyone in some form, understanding accounting principles is advantageous for all.

The accounting profession is typically divided into two main categories: private accounting and public accounting. Private accountants work for a specific business, whereas public accountants operate either independently or as part of an accounting firm. Public accountants must adhere to strict government regulations and requirements specific to the state where they are licensed. Conversely, private accountants do not need licenses and perform duties assigned by their employer. There are specialized accounting fields that focus on specific business areas, such as auditing, budgetary, tax, social, cost, managerial, financial, and international accounting.

[Adapted from <u>www.peoi.org</u>]

Activity 1 In which paragraph are the following information found?

No.	Information	Paragraph
1.	A private accountant does not require a license.	
2.	One of the objectives of accounting is to provide an interpretation of economic data.	
3.	The accounting profession is classified into public and private accounting.	2
4.	A public accountant must comply with regulations established by the government.	

Activity 2

Decide if the following statements based on the passage are ${\sf True}\ ({\sf T})$ or ${\sf False}\ ({\sf F}).$

- An accounting system is structured to facilitate the summarization and interpretation of economic data.
- A well understanding of accounting principles is beneficial for people who are working in a business.
- Private accountants typically work as members of an accounting firm, whereas public accountants are employed by a business.
- Private accountants have to obey the government's regulation and require license.
- Private accountants carry out tasks that are specified by their employer.

Speaking Section

Greeting and Respond

What do you do when you meet someone? Normally, you would say hello, right? In the context of a business environment, giving a positive impression of yourself will help your coworkers become more interested in you. Here are some formal and informal greetings and responds that you might use.

1. Formal Greeting

Formal greetings are greetings that can be used when we are in a formal situation, for example during a meeting, presentation, etc.

FORMAL GREETINGS

Greetings

Responds

Hello, Mr/Mrs ..., I'm ... It's nice to meet you Good Morning/ Good Afternoon/ Good Evening Hello, Mr/Mrs ..., I'm ...

(it's) nice to meet you, too

Good Morning/ Good Afternoon/

Good Evening

How are you?
How are you doing?
How is everything?
How do you do (first meeting)

I am fine, thank you.
I'm doing well, thank you.
Everything is fine, thank you.
How do you do

2. Informal Greeting

Informal greetings are greetings that can be used when we are in a relaxed situation, for example when meeting peers, during breaks, during holidays, etc.

INFORMAL GREETINGS

Greetings

Responds

What's up? It's good to see you How are things with you? Pretty well
Good to see you too.
Everything is going on well/ it's not
bad

How is it going?
How's life?
What's new with you?
What's cracking?
What's cooking?
How have you been?

Just so so/nothing special It's pretty good, thanks. Nothing Much Awesome Great/Nice I have been fine

Activity 3

After understanding how to greet and respond, now let's try to greet your seat mates and see how the respond!



istockphoto.com

Listening Section

Activity 4



https://youtu.be/

Listen to the audio and then answer the questions.

Do you hear words that are unfamiliar to you? Write down the words you think you need to hear twice and find their meanings from your dictionary.

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	ors Moomm				

Grammar Corner

Part of Speech

Denise is my pretty coworker. But, she is stingy.

Can you guess how many types of parts of speech there are in the example sentence above? If you can't answer, it's a sign that you have to master the parts of speech in English first.

What is part of speech?

Part of speech is a part of English grammar in the form of a classification of words which are divided into several categories based on their role and function in the structure of a sentence.

What are the 8 parts of speech? Actually, most people know that there are only 8 types of parts of speech in English, namely verb, noun, adjective, pronoun, adverb, preposition, conjunction, and interjection.

Part of Speech in English

Part of Speech	Function	Example Words
Noun	Used to determine names of objects, people, places, ideas or action.	Table, tree, mountain, cat, John, bottle, etc.
Verb	Verb to describe what the subject is doing in sentence.	Run, try, cook, make, sit, open, close, etc.
Pronoun	a word whose function is to replace a noun in order to avoid repetition or repetition	She, him, her, they, I, you, etc.
Adjective	words used to describe nouns or pronouns which can be people, places, animals, objects or abstract concepts (thing).	Big, small, old, young, pretty, handsome, etc.
Adverb	Modify or explain verb, adjective or word information in a sentence.	Quickly, slowly, greatly, etc.
Preposition	Shows the relationship between a noun or pronoun and some other	About, with, until, by.

	words in the sentence.	
Conjunction	Words used to connect words, clauses, or phrases from sentences together.	But, for, or, etc.
Interjection	an independent word added to a sentence to express emotion.	Wow, oops, oh no, ouch etc.

Activity 3

Determine the part of speech from the words in bold.

- 1. The cat climbed a tree.
- 2. The lady danced beautifully on the stage.
- 3. The house has a big window.
- 4. I am going to the cinema with my friends.
- 5. It is windy outside.
- 6. The dog barks loudly at night.
- 7. The mouse is under the couch.
- 8. Ridwan bought some groceries.
- 9. Rama loves watching anime.
- 10. Ouch, it hurts!

Activity 4

Determine each part of speech that forms the following sentences.

1.	Sam eats his breakfast quickly because he is late.
2.	My parents went to watch a famous singer in Bandung.
3.	Andin Loves listening to music. She has full playlist on her phone.
4.	The candy tastes sweet.
5.	Wow! What a beautiful mountain!

UNIT 2



https://pin.it/6UXZd09Ox

ACCOUNTING CAREER

Learning Outcomes

- 1. Students will be able to express opinions;
- Students will be able to learn new vocabulary related to Accounting;
- 3. Students will be able to a write a business e-mail; and
- Students will be able to understand simple present of passive voice.

Brainstorming

Look at the picture below. Then answer the following questions.



Freepik.com

- 1. What do you see in the picture?
- 2. What is your opinion once you have looked at the picture?
- 3. If you are asked to makeup a story about the picture, what topic would your story probably be about?
- 4. What kind of problem might occur in the story that you want to make up or tell?

Vocabulary Building

Here are some of the vocabularies with sentence example that we might find in accounting.

Vocabulary	Meaning
Ledger	a book or digital record containing bookkeeping entries
Posting	the process of transferring the debit and credit items from the journal to the ledger accounts
Double entry	bookkeeper debits the transaction to one account and credits it to another
Trial balance	a balance of debits and credits in double-entry bookkeeping
Income statement	a financial statement that gives operating results for a specific period

Vocabulary	Sentence Example
Ledger	The records are kept in this ledger
Posting	The accountant is posting the transactions to the ledger.
Double entry	Writing things down is kind of like a double-entry accounting system
Trial balance	He demonstrated year-end closing entries and proposed that a trial balance be used to prove a balanced ledger.
Income statement	When prices do change, however, the income statement becomes less acceptable as a measure of performance

Listening Section

Activity 1



https://youtu.be/

Write down the important information from the video about how to write a professional E-mail.

Mocestulary Bultdina	
2	
Birth troim ew lost organism extremes Allw estrologically and to emice one overall	
4	
5	
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Accounting fact

Accounting software is basically designed to make it easier to create financial reports, such as balance sheets, profit and loss reports, and cash flow reports.

Writing Section

Writing a Business E-Mail

E-mail is an electronic mail or message which can only be accessed from computers or electronic devices. It serves everyone the easiest way to have a communication among people across regions and even countries, including in the world of business. There are several features in an email. See the explanation below.

Feature	Explanation	Example
 Destination Address/Receiver 	to whom your email is addressed	Innayah19@gmail.com
2. Carbon copy (Cc):	another receiver	Laela@gmail.com
2. Blind Carbon copy (Bcc)	the same as Cc, but no one can see the address	Finance@gmail.com
4. Subject:	what the email is about	Welcoming a new employee
5. Attachment:	file you send along with the email	Documents (doc, pdf, excel), picture, music, video, etc.
6. Greeting	Salutation	Dear Sir/Madam or Dear [Name] Hi or Hi [Name] Hello or Hello [Name]
7. Opening Sentence	reason for writing	I am writing to you in order to I am interested in
Meetingers and angel	Contract the grant of the same	I write to complain about After having seen your advertisement in, I would like to
8. Main Point	Enail information Detail	your main purpose writing the email
9. Closing Sentence	used to close the writing and to ask any	I look forward to your reply.

compactage our state, and	response from receiver	Please don't hesitate to contact me with any questions or concerns you may have. I wait for a response at your earlier convenience. Thank you.
10. Sign-off	Signature	Sincerely yours, Yours faithfully, Best regards,

Note:

a. When the recipient's name is unknown to you:

Greeting

: Dear Sir/Dear Madam/Dear Sir or Ma'am

Sign off

: Yours faithfully

b. When addressing a close friend or colleague:

Greeting

: Dear [Recipient's Name]

ex. Dear Steve,

Sign off

: Best Wishes/Best Regards,

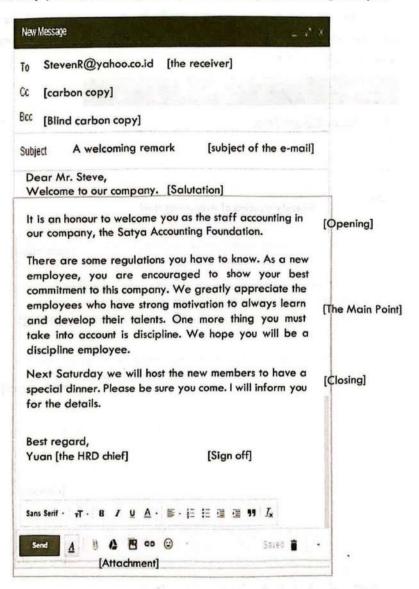


Accounting fact

Accounting software can increase efficiency and effectiveness because the preparation of financial reports becomes automatic, so users don't need to do it manually and waste a lot of their time. There are five recommended accounting software, namely Accurate, SAP Business One, Xero, Jurnal, Microsoft Dynamix

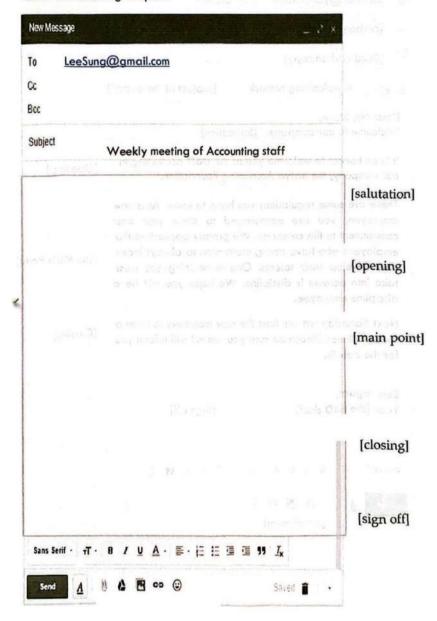
AX

To help you understanding the explanation, study the following example.



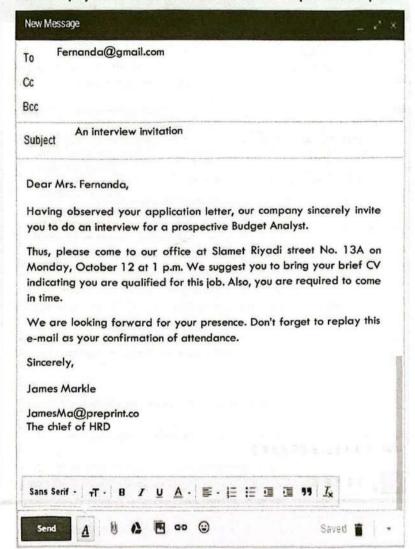
Activity 1

You will have a weekly meeting this Friday. As a manager, you are to invite your colleagues to attend the meeting. Write an email for them. You may follow the following template

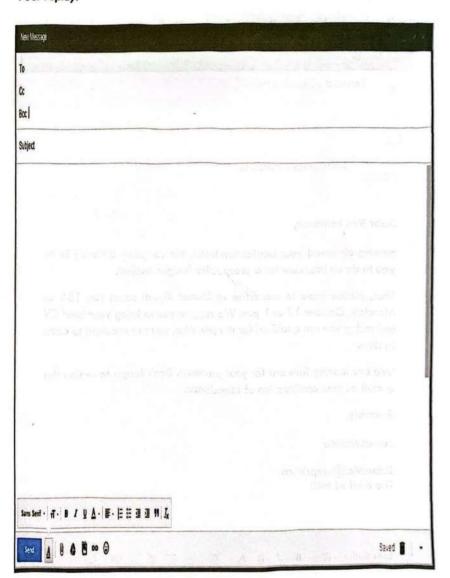


Activity 2

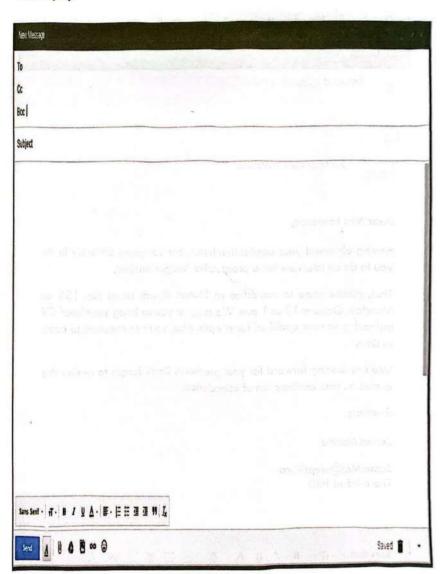
Write a replay based on the e-mail below. Do it in the provided template.



Your replay:



Your replay:



Grammar Corner

Present Tense of Passive Voice

Present passive voice is a sentence in which the subject is subjected to a job or action from the verb, meaning that the subject is not the one carrying out an action in the present time period.

Present passive voice formula

Types of sentence	Passive voice structure	
Affirmative sentence (Kalimat positif)	Subject + To be + V3 + by + object	
Negative sentence (Kalimat negatif)	Subject + To be + not + V3 + by + object	
Introgative sentence (Kalimat tanya)	To be + Subject + V3 + by + object?	

Note : to be present (is am are)

Example:

Active sentence : My brother drives a black car every day.

Passive sentence : a black car is driven by my brother every day.

Active sentence : Rara makes a cake.

Passive sentence : A cake is made by Rara.

Activity 3

Change these active sentences into passive voice!

I need to meet Mr. Johnson today.
Why does the headmaster call me today?
Mahesa east three apples every morning.
manesa east intee apples every morning.
I don't borrow the money.
The new English teacher doesn't teach us.
Do you buy these mangoes?

	7.	She paints her nails with pink color.	
	8.	My uncle doesn't wash his car every day.	
	9.	Does he buy a pair of new red shoes?	
	12.2		
	10.	I and my brother find two kittens nearby our house.	
-	Activit	y 4 glumof successive political tribus	
		e these words below into good sentences.	
•	ui uiig	onstante and exercising at the street of the	
	1.	Pocket - by - I - not - money - my - am - Sunday - mother - ever	y
		given and the same	
	2.	Week – is – punished – judged – every – the - by – robber – the - ?	••
			••
	3.	Picked – up – driver – who – every – by – is – the – afternoon - ?	
			••
	4.	By - who - chosen - the - as - the - leader - class - students - is - ?	
			•••
	5.	Eaten — hungry — a — cat — catfish — is — that — by — a	
		TARREST AND AUTO DE DE LA COMPANION DE LA COMP	••
		laries among chi candona siyon again a	
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UNIT 3



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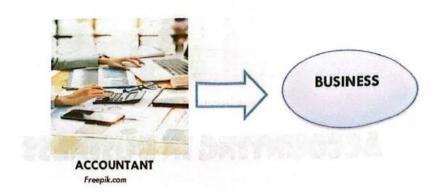
ACCOUNTING IN BUSINESS

Learning Outcomes

- 1. Students will be able to express opinion;
- 2. Students will be able to present a curriculum vitae;
- 3. Students will be able to write a curriculum vitae;
- 4. Students will be able to learn new vocabulary related to Accounting; and
- 5. Students will be able to understand conditional tenses.

Brainstorming

Before reading the passage, observe the picture below and discuss the question with your friend.



In your opinion, how does accounting contribute to the development of business?

Reading Section

Accounting is frequently referred to as "the language of business" because it conveys crucial information that owners, managers, and investors require to assess a company's financial performance. Essentially, the aim of accounting is to aid stakeholders in making informed business decisions by supplying them with financial data. Clearly, a business cannot operate effectively without precise and up-to-date financial information, and it is the accountant who generates this information.

More importantly, accountants ensure that stakeholders comprehend the significance of financial information and collaborate with both individuals and organizations to utilize this information in addressing business challenges. Accountants are responsible for analyzing, interpreting, and conveying financial data. Additionally, they must present everything clearly while efficiently engaging with professionals from all business areas.

All of this implies that "accounting" can be defined as a system for measuring and summarizing business activities, interpreting financial data, and conveying the results to management and other decision-makers. Accountants generally work in one of two primary fields: management accounting and financial accounting.

Management accounting is crucial in assisting managers with their responsibilities. Reports are customized to meet the specific needs of individual managers, providing relevant, accurate, and timely information in a format that supports decision-making. On the other hand, financial accounting provides information to both internal and external parties to help them evaluate the company's financial performance. These financial reports, including the income statement, balance sheet, and statement of cash flows, summarize a company's past performance and assess its financial health.

[Adapted from www.smallbusiness.chrone.com]

Activity 1

Arrange the scrambled letters into meaningful words existing in the passage based on the given clues. One is done as the example.

No.	Scrambled letter	Clues	Words
1.	a-n-c-g-c-u-o-t-n-i	the language of business	accounting
2.	s-s-s-b-n-u-e-i	regular occupation, profession, or trade	generale:
3.	n-f-o-r-m-t-a-i-o-i- n	facts provided or learned about something or someone	
4.	n-o-g-n-z-t-i-r-a-o- a-i	a group of people with a particular purpose	
5.	n-m-g-t-n-e-a-a-e- m	the process of dealing with or controlling things or people	
6.	y-t-r-p-o-e-n-s-s-b- i-l-i-i	the state or fact of having a duty to deal with something	(Ibenia) e lebredi W.
7.	e-t-o-r-p-r		Chinest of
8.	c-p-r-m-f-o-e-a-n- e-r	the action or process of carrying out or accomplishing an action, task, or function	per party
9.	e-m-o-c-i-n	money received, especially on a regular basis	

Activity 2

Find the synonym of the underlined word below by choosing an available word from the box.

- Accounting is frequently referred to as "the language of business" because it conveys crucial information that owners, managers, and investors require to <u>assess</u> a company's financial performance.
- Essentially, the aim of accounting is to aid stakeholders in making informed business decisions by <u>supplying</u> them with financial data.
- Reports are <u>customized</u> to meet the specific needs of individual managers, providing relevant, accurate, and timely information in a format that supports decision-making.
- 4. Accountants ensure that stakeholders <u>comprehend</u> the significance of financial information.

specialized	recog	nized	examine	change
consid	lering	giving	lend	know

Speaking Section

Presenting a Curriculum Vitae

A good curriculum vitae (CV) presents our detail description. In a business environment, we are required to have an ability of presenting a brief description about ourselves to build a good relationship with colleagues. We have to create a curriculum vitae which markets ourselves in an appropriate manner.

Furthermore, presenting our curriculum vitae usually happens when we experience an interview section. Thus, it should be able to attracts the prospective employer. Presenting an outstanding curriculum vitae takes some careful thought and wording. This section therefore highlights how to present a curriculum vitae in a proper way. Here are some tips of presenting a good curriculum vitae.

1. Self-Introduction

The first step in presenting a curriculum vitae is self-introduction. We can introduce who we are by mentioning our personal details such as name, address, age, etc.

2. Telling Qualification

Showing our qualification is important to persuade other people interested in us. In the context of interview, this is a must, meaning that our key qualification will be a consideration for the interviewers to accept us in their company. We may show our qualification by presenting our skills, personality, educational background, and expertise.

3. Presenting Experiences

A proverb says "experience is the best teacher". This might be right in a business context. A person is often seen as capable by his/her experiences, and so does in working interview. We will be considered as capable if we have a lot of experiences. Thus, presenting our working experiences is the best way to attract other people's attention in a business field.

4. Closing

Close our presentation by using good and meaningful sentences. When we are in an interview, do not forget to tell interviewers that we are worthy to be accepted in their company.

Learn the following example.



Freepik.com

First of all, let me tell you about my personal background. My name is Rahmawati. I am 25 years old. I live in Pare street No. 21 Solo, Indonesia.

I graduated from the State Islamic Institute of Surakarta majoring in Sharia Accounting. I regularly joined some trainings and seminars related to tax accounting as my field of interest. I am well-equipped with the knowledge of tax accounting as well as auditing.

I am an expert in my field having years of experiences as a professional auditor and accountant. I had worked in one of the famous accounting company in London before I decided to go back to Indonesia.

Last but not least, I am a tough person. I will give my best contribution in every place I work.

Thank you

Activity 3

Act as the person in the CV below and present it in front of the class.

JOHN BIBER

ACCOUNTING ADMINISTRATOR



+1 646 980 6360

■ resume@gmail.com

Nationality: American

Driving Licence:

American

Social Media

in John.Biber

f John.Biber

Skills

Cost Analysis

Budgeting and Forecasting

Languages

English

Hobbies

Reading

Professional Summary

Detail-oriented and results-driven Accounting Administrator with a proven track rec ord of analyzing financial data to optimize cost efficiency and enhance profitability. Seeking a challenging role in a dynamic organization where I can leverage my expertise in cost analysis and financial reporting to contribute to the company's success.

Work Experience

Accounting Administrator

Aug 2023 - Presen

- Conduct variance analysis to identify discrepancies between budgeted and actual costs.
- Collaborate with cross-functional teams to develop and implement cost reduction n strategies, resulting in a 15% decrease in production expenses.
- Prepare monthly, quarterly, and annual cost reports for management, offering in sights into cost trends and recommendations for improvement.
- Maintain accurate inventory records and perform regular reconciliations to ensure inventory valuation accuracy.
- Lead cost estimation for new product launches, contributing to pricing decisions and ensuring profitability targets are met.

Accounting Administrator

Aug 2022 - Jul 2023

- Supported senior accountants in analyzing cost data, identifying cost drivers, an
 d recommending cost-saving measures.
- Updated and maintained cost accounting records, ensuring accurate data for co st analysis and reporting.
- Collaborated with procurement teams to evaluate supplier pricing and negotiate favorable terms, resulting in a 10% reduction in raw material costs.

Education

Certified Management Accountant (CMA)

NY University

Jul 2020

Templete.net

Ladies and Gentlemen.	
Let me present my brief curriculum vitae. My name is John Biber. I am an accounting administrator with 2 year experiences.	
[please continue]	Senderson.com
Super Paper States	
- product of the second	

Have you ever felt unconfident when having an interview? Do you usually move your eyes around when talking to someone? If yes, before performing yourself, watch the following video to find out tips to boost your confidence.



https://youtu.be/

Activity 4

In pairs, perform the following role play.

- 1. Act out as an employer and a job applicant in a face-to-face interview.
- 2. The applicant should apply for a position in the employers' company.
- The applicant should present his/her CV, while the employer should ask some questions to the applicant to dig out more information.
- 4. At the end of the face-to-face interview, the employer will take a decision whether or not he/she will take the applicant to be his/her new employee based on the way the applicant presents his/her CV.



Freepik.com

Writing Section

Writing a Curriculum Vitae

When we apply for a job in a company, we are required to enclose our curriculum vitae. A curriculum vitae is a brief description about a person's professional history. It is not only as the requirement for finding a job, but also as an identity for a professional employee. Thus, all people working in a business field should be able to write their curriculum vitae.

The purpose of curriculum vitae is to demonstrate the necessary skills, or in other words "we are selling ourselves". Our curriculum vitae are to attract the readers' attention. Therefore, this section will highlight how to write a good curriculum vitae. A curriculum vitae should contain:

1. Personal Details

Write name, current address, telephone number and email as our professional identity. Details such as profile, date of birth, nationality, sex, and religion are personal choices and depending on the purpose and circumstances. We may either include these or not.

2. Education and Qualification

Here is an important part of curriculum vitae which will show our quality and area of expertise. Write our educational backgrounds neatly and ensure readers that they understand our qualification.

3. Relevant Skills

Showing our skills in curriculum vitae is really essential to attract readers, especially when we are applying for a job. Make sure that we write our skills which meet with our educational background.

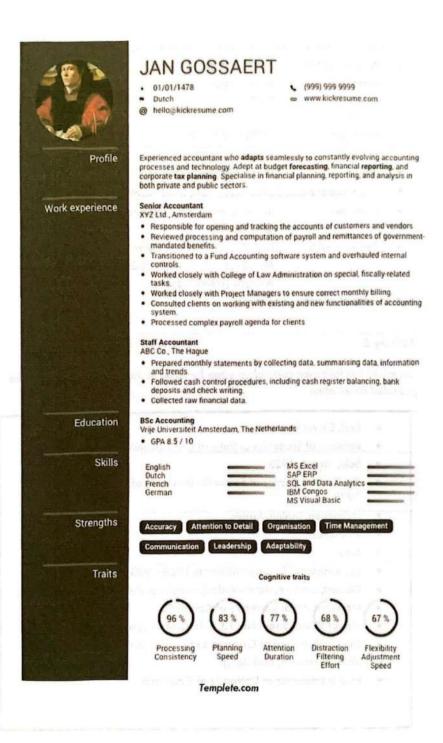
4. Work Experiences

Writing our job experiences in curriculum vitae is the best way to expose our quality. This can include paid jobs either during vacations or in term-time, paid and unpaid work placements, or voluntary work.

5. Area of Interests

This shows evidence of suitability through reference to the skills we have learnt. Stating area of interest in curriculum vitae makes readers identify our expertise. The area of interests is such as accounting and financial matter, audit, business management, etc.

Learn the following example.



The curriculum vitae above could be categorized into some elements:

Personal details

name : Jan Gossaert

nationality : Dutch

e-mail : hellow@kickresume.com

telephone : (999) 999 9999 websites : www.kickresume.com

Profile : an experienced accountant

Work experiences: Senior Accountant, Staff Accountant

Education : BSc Accounting, Vrije Universiteit Amsterdam

GPA 85/10

Relevant Skills : English, Dutch, French, German (Languages)

Ms. Excel, SAP ERP, SQL and Data

Analytic (Technology)

Area of interests : Accounting

Activity 5

Complete the following curriculum vitae by filling in the blank spaces with the provided information.

- Prof. Dr. Ali Wardana
- Bachelor of Economics at University of Indonesia
- Solo, May 6, 1928
- The Dean of Faculty of Economics University of Indonesia in 1968-1978
- Indonesian, English, Arabic.
- Indonesian
- Male
- The minister of Financial Affairs in 1968-1983
- Diligent, creative, open-minded, humble, and smart
- Master of Art at University of California
- Slamet Riyadi Street No. 13, Solo Central Java
- The Chief of Bord of Governors of World Bank in 1971-1972
- SPSS, Microsofts, and Design
- Ph.D in Economics at University of California

<u>Cur</u>	riculum Vitae
Personal Information	
Name	:
Place, Date of Birth	:
Address	1
Sex	!
Nationality	:
Educational Background	
Bachelor Degree	:
Master Degree	:
Ph. D Degree	
Career Experiences	
1968-1978	:
1968-1983	:
1971-1972	
Languages	:
Computer Skills	:
Personality	:

	Curriculum Vitae	
A. Personal Information		
Name		
Address	1	
Sex	1	
Nationality	1	
Telephone	1	
E-mail		
Personal Information		
Primary	C. Courar Expensences	•••
		•••
Secondary	Est Butt	• • •
	Little 109f	•••
University	D, Longueges	•••
	L. Computer same	•••
Working Experience ((if any) value and A	
	1	
	1	
. Languages	:	
Computer Skills	1	
Personality	1	
. Hobby(s)	·	

Vocabulary Building

Here are some of the vocabularies with sentence example that we might find in accounting.

Vocabulary	Meaning		
Account receivable	Record unpaid bills or debts from customers.		
Account payable	Company obligations resulting from transactions purchasing goods and services related to company operations and are paid in installments over a short period of time.		
Cost of goods sold	Record the costs of producing or purchasing goods sold by the company.		
Capital	The owner's investment or capital owned by the company.		
Sales Return	Items returned by customers after purchase.		
Purchase Return	Returning goods that have been purchased by consumers because the goods that have been sent are not suitable or incomplete, or even damaged.		

Vocabulary	Sentence Example		
Account receivable	At the end of the fiscal year, the company had \$106 million in accounts receivable.		
Account payable	If discounts are offered but not taken, accounts payable have a very definite cost.		
Cost of goods sold	Different sectors have different calculations for their cost of goods sold.		
Capital	No business can survive without a capital account.		
Sales Return	The company said it was boosting its reserve for sales returns by \$3.1 million in the quarter.		
Purchase Return	The best practice and correct approach is to enter a Purchase Return Order whenever you are returning Inventory to a Vendor.		

Grammar Corner

Conditional Sentences

A conditional sentence is a sentence expressing factual implications or hypothetical situations and their consequences. A full conditional sentence contains two clauses: the dependent clause expressing the condition; and the main clause expressing the consequence There are four types of conditional sentences, which are zero conditional sentences, first conditional sentences, second conditional sentences, and third conditional sentences.

- a. Zero conditional sentences are used to express general truths or when a certain result is guaranteed. The form of zero conditional is If + simple present, simple present.
 For example: If you don't eat, you get stomach ache.
- b. First conditional sentences are used to express situations in which the outcome is likely to happen in the future. The form of first conditional is If + simple present, simple future. For example:
 - If you sleep, you will feel better.
 - If you do your work now, you will finish your work before the due date.
- c. Second conditional sentences are used to express something completely unrealistic or will not likely happen in the future. The form of this type is If + simple past/were, present conditional. For example:
 - If she had some money, she would see doctor.
 - If she had some money, she might see the doctor before she got very sick.
- d. Third conditional sentences are used to explain that present circumstances would be different if something different had happened in the past. The form of this conditional is if + past perfect, would/should/could/might + have + past participle. For example:
 - If you had told us you were sick, we would have brought you to the hospital.
 - If I had finished my assignment, I could have seen the football match.

Activity 6

Put the verb in brackets into the correct form.

- 1. If we (wait) here, we will be late.
- If he (decide) to accept that job, he will regret it for the rest of his life.
- 3. If we (eat) all these burgers, we will feel sick.
- 4. If she (not/go) to the meeting, I won't go either.
- 5. If she (go) on passing her exams, she will be

Activity 7 Match the beginnings (1-10) with the endings (a-j) to make sentences.

1. If she had studied Mandarin,	a. if you're alone?	
2. If Najib hadn't gone to Sweden,	b. they wouldn't have felt sick.	
3. If I'm late,	c. my parents will get angry.	
4. If we hadn't had an argument,	d. she would have gone to Beijing.	
5. If you don't know what to do,	e. I would give her some.	
6. If Lidya liked chocolate,	f. talk to a friend	
7. How do you feel	g. we wouldn't have been late.	
8. What do you say	h. when your mom asks you why you are late?	
 If the children hadn't eaten all that cake, 	i. he would have gone to Germany.	
10. If we weren't so tired,	j. We would go out	

Example of the use of conditional sentence type 1 in a dialogue.



https://youtu.be/

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www.smallbusiness.chrone.com

Guidance Consultation Card



KEMENTERIAN AGAMA REPUBLIK INDONESIA INSTITUT AGAMA ISLAM NEGERI METRO FAKULTAS TARBIYAH DAN ILMU KEGURUAN Jalan Ki. Hajar Dewantara Kampus 15 A Iringmutyo Metro Timur Kota Metro Lampung 34111 Telepon (0725) 41507; Faksimili (0725) 47296; Websile: www.tarbiyah.metrouniv.ac.id; e-mail: tarbiyah.lain@metrouniv.ac.id

KARTU KONSULTASI BIMBINGAN PROPOSAL MAHASISWA FAKULTAS TARBIYAH DAN ILMU KEGURUAN IAIN METRO

Nama: SILVIA OPRISTA

Progran Studi : TBI

NPM: 1901051063

Semester

: VIII

No	Hari/ Tanggal	Pembimbing	Materi yang dikonsultasikan	Tanda Tangar Mahariwa
1.	23 Rember 2022	Prs. Kuryani , M.Pd	Teknik pengusunan proposal BAB1,213 saal di Amerika.	de
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2	8-6-25		Ace Semina	M.

Mengetahui Ketua Program Studi TBI

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Dosen Pembimbing

<u>Drs. Kurvani, M.Pd</u> NIP. 19620215 199503 1 001



KEMENTERIAN AGAMA REPUBLIK INDONESIA INSTITUT AGAMA ISLAM NEGERI METRO FAKULTAS TARBIYAH DAN ILMU KEGURUAN Jalan Ki. Hajar Dewantara Kampus 15 A Iringmulyo Metro Timur Kota Metro Lampung 34111 oon (0725) 41507; Faksimili (0725) 47296; Website: www.tarbiyah.metrouniv.ac.id. e-mail: tarbiyah.iani@metrouniv.ac.id

KARTU KONSULTASI BIMBINGAN SKRIPSI MAHASISWA FAKULTAS TARBIYAH DAN ILMU KEGURUAN IAIN METRO

Nama: Silvia Oprista NPM: 1901051063

Jurusan : TBI Semester : IX

No	Hari/ Tanggal	Pembimbing	Materi yang dikonsultasikan	Tanda Tangan Mahasiswa
1.	Rabu, 25 Oktober 2023	Drs. Kuryani M.Pd	- Bimbingan APD	W.
2.	Jum'at, 27 Oktober 2023	Drs. Kuryani M.Pd	- ACC APD	July .
			-	

Mengetahui Ketun Jurusan

Much Peruatur, M.Pd. 198803082015031006

Dosen Pembimbing,

Drs. Kuryani, M.Pd. NIP. 196202151995031001



KEMENTERIAN AGAMA REPUBLIK INDONESIA INSTITUT AGAMA ISLAM NEGERI METRO FAKULTAS TARBIYAH DAN ILMU KEGURUAN Jalan Ki. Hajar Dewontara Kampus 15 A Iringmulyo Metro Timur Kota Metro Lampung 34111 pon (0725) 41507; Faksimii (0725) 47296; Website: www.tarbiyah.metrouniv.ac.id; e-mail: tarbiyah.iain@metrouniv.ac.id

KARTU KONSULTASI BIMBINGAN SKRIPSI MAHASISWA FAKULTAS TARBIYAH DAN ILMU KEGURUAN IAIN METRO

Nama: Silvia Oprista NPM: 1901051063

Jurusan : TBI

Semester : X

No	Hari/ Tanggal	Pembimbing	Materi yang dikonsultasikan	Tanda Tangan Mahasiswa
1	14/6 2029		Ace Hunagaeya?	W.

Mengetahui, Ketua Jurusan/TBI

Dr. Müch Deiniatur, M.Pd. NIP. 198803082015031006

Dosen Pembimbing,

<u>Drs. Kuryani, M.Pd.</u> NIP. 196202151995031001

DOCUMENTATION



Interview with an English teacher



Product Validation with Validator 1 (Dr. Much Deiniatur, M.Pd.B.I)



Product Validation with Validator 2 (Ahmad Madkur, PhD)



Product Validation with Validator 3 (Dr. Umi Yawisah, M.Hum)

CURRICULUM VITAE

Silvia Oprista, the first daughter of Mr. Bakir and Mrs. Suwartini, was born in Metro, June 15, 2000. She is an alumnus of SDN 2 East Metro, SMPN 7 Metro, and SMKN 1 Metro, Metro, Lampung. In other hand, she is to be an S.Pd. candidate in English Language Teaching Department of IAIN Metro, Lampung.

During this undergraduate study, she got a scholarship from Bidikmisi —is a tuition assistance for prospective underprivileged students in the economy and has good academic potential for education in tertiary institutions in leading study programs until graduation on time, Global Undergraduate Exchange Program organized by World Learning and managed by AMINEF (American Indonesian Exchange Foundation) to Ball State University in the Unites States in 2023. An active participant in some organizations such as IAIN Metro English department student association, Madina reading house, English Training and Gathering (ESTAGE) community, and Bidikmisi IAIN Metro Student Association (IKABIM).