DEVELOPING TASK-BASED ENGLISH TEACHING MATERIALS FOR BUSINESS AND MANAGEMENT VOCATIONAL HIGH SCHOOL

Christina Sallem, Gatot Sutapa, Wardah
English Language Education Study Program in Teacher Training And Education Faculty of Tanjungpura University
E-mail: Christinasallem@gmail.com

Abstract: This study was conducted on three objectives. They include exploring the students' needs for English teaching materials for accounting, designing and writing needs-based materials, and evaluating the applicability of developed model of materials. This research was a developmental research. The subjects of this research were English teacher, Accounting teacher, and 28 students of Year-11 of Accounting department of SMK Filadelfia Pemangkat. Various records of needs assessment indicated that there was a high demand for materials of English for accounting. Moreover, a gap was found between the content of KTSP English syllabus with the students' needs. The findings on materials writing and implementation revealed that the materials' applicability is proven "excellent" according to the users' perspectives. The materials were considered helpful and relevant with the students' needs as it provided specific English materials and meaningful activities which connected the English classroom learning with the real world use of English for Accounting.
Keywords: Developing materials, task-based materials, English for accounting

Abstrak: Penelitian ini dilaksanakan untuk mencapai 3 tujuan, yaitu untuk mengetahui kebutuhan siswa terhadap materi pengajaran bahasa Inggris akuntansi, untuk merancang dan menulis materi berdasarkan kebutuhan tersebut, dan untuk mengevaluasi daya terap materi pengajaran bahasa Inggris akuntansi yang telah dikembangkan. Penelitian ini merupakan sebuah penelitian pengembangan dengan subyek penelitian yang terdiri dari seorang guru bahasa Inggris, seorang guru akuntansi, dan 28 siswa kelas 11 jurusan akuntansi di SMK Filadelfia Pemangkat. Sejumlah data analisis kebutuhan yang terkumpul mengindikasikan bahwa terdapat kebutuhan yang tinggi terhadap materi pengajaran bahasa Inggris akuntansi. Selain itu, terdapat kesenjangan antara isi silabus KTSP bahasa Inggris dengan kebutuhan siswa sebenarnya. Berdasarkan perspektif penggunanya, materi yang telah dikembangkan dan diujicoba dinilai "sangat baik". Materi tersebut dianggap membantu dan sesuai dengan kebutuhan siswa karena menyediakan materi bahasa Inggris yang khusus dan aktifitas yang bermakna yang menghubungkan pembelajaran bahsa Inggris di kelas dengan kegunaan bahasa Inggris untuk akuntansi di dunia nyata.
Kata kunci: Pengembangan materi, berbasis tugas, akuntansi

It has been a temporary custom of English teaching and learning that its classroom activities are really based on textbook published by commercial publishers. Textbook is produced in a large-scale to furnish help for all language teaching and learning institution in any level of competence. In some English classes, the content of textbook does not come very specific according to the students who are using it. It is due to the textbook author is not the one who possess close communicative relationship with the students to know their needs precisely. Teachers have missed what is called as student's needs since they deem textbook to be the ultimate source of teaching and therefore, they need not to produce any additional materials to keep the lessons relevant and meaningul for students' learning.

By the rapid change of the world, students' needs for English language grows larger simultaneously with the growth of education pursuits. Within twenty years, Indonesian curriculum has been changed several times, yet English teaching materials for SMK students remain general. In fact, each field requires different English. When an English teaching material is specific and relevant, it will be very evident how it holds important role in students' learning. Beyond the matter of relevance, English teaching materials are supposed to be practical. It indicates a need for task-based English teaching materials, because this type of materials specify what students do with the English language in their learning. For sure, the advancement of communication and technology provides English teachers with accessible sources to produce better instructional materials besides the textbook.

Based on a preliminary observation, Accounting students of Grade 11 in SMK Filadelfia Pemangkat dealt with Accounting reports which had to be written in English, either by hand-system or computerised-system with *MYOB (Mind Your Own Business)* or *Accurate* accounting softwares. Ironically, the existing English materials did not cover these specific contents to support relevant and pratical English classroom learning.

In a similar research finding conducted by Putrawan (2013) that was on developing materials for students of Food and Beverage Department at SMK Triatma Jaya Singaraja, he confirmed that English material must be special and relevant with the students' department and it must help students to take part in social interaction. Secondly, a research conducted by Sohirah (2012) which sought to design a model of English materials for tourism program of SMK Negeri 1 Pontianak showed that the existing materials were not suitable for students because they did not meet students' needs of study and future job as tour guides. Then, she designed the authentic local based materials for the students. Thirdly, similar research finding conducted in Thailand by Dibakanaka and Hiranburana (2012) was about a development of E-learning Competency-Based English course for Chief Flight Attendance (CFAs). The course was designed to help the Chief Flight Attendance in providing services for foreign guests in English with e-Learning competency-based materials. As a result, it enhanced students' learning achievements and outcomes.

This research is a development research conducted in purpose to develop a model of task-based English teaching materials for accounting students. This research was initiated by an investigation of students' needs and finished by an evaluation of materials applicability that was the most decisive part of whether or not a product was successfully developed. The very fact of expectation of the researcher was that the findings of this research can be constructive for the development of English teaching and learning, especially the English teaching to students of accounting department. As the students are prepared for working in corporate offices, banks and so forth, they have got to master English to be able to deal with the tasks associated with accounting in their future workplace or in any case can work out the English constraint in accounting subjects at school. Thereof, on this prospect the task-based English teaching materials were designed and written.

METHOD

This research is a development research. As the name implies, Hasan in Ellis and Levy (2010) stated that development research is a well-organized investigation of a product or program development which is aimed at improving the product or program being developed. The product developed in this inquiry was English materials for eleventh grade students of accounting department in SMK Filadelfia Pemangkat. It was carried out a systematic cyclical procedure, including 1) needs analysis, 2) material design and development, and 3) materials implementation and evaluation. To administer these stages, the followings techniques and tools of data collection and data analysis were used.

Techniques and Tools for Collecting Data

This research exploited the use of inquiry data collection technique that involves questionnaire and interview. Group-administered questionnaire was used to gather information of accounting students' needs for English materials in need analysis stage and to know the perspectives of students and English teacher toward the applicability of the developed model of materials had been implemented. Semi-structured interview was an instrument of research which allowed the researcher to get information regarding the students' needs from the Accounting teacher and English teacher.

Techniques and Tools for Analyzing Data

The first data were interpreted in five areas of needs analysis in the following order: 1) target situation analysis, 2) present situation analysis, 3) learner factor analysis, 4) linguistic and discourse analysis, and 5) means or teaching context analysis (Basturkmen, 2010:19). The second data is about students' perspectives and expert judgments toward the materials applicability under the established criteria and principles for: 1) effective English language teaching materials (Tomlinson, 2011:8-23); 2) good tasks (Candlin in Cuesta:1995); TBLT (Nunan, 2004:35-37); and 3) developing

materials (Tomlinson, 2011: 142-146). The questionnaires provided numbers and percentage for an entity item. (Dudley-Evans & St John, 2011:128).

In the analysis of questionnaire data of materials evaluation, the researcher computed the *mean* or average of score to represent the number of respondents of questionnaire (28 students) who provided positive or negative feedback towards the applicability of the model of English teaching materials. The *mean* or average score of questionnaire result is given as:

$$\bar{x} = \frac{\sum x}{N}$$

Then, to put them into ratio, the *mean* or average score will be converted into *percentage* as comparative details. The formula for *percentage* as follows:

$$Percentage = \left(\frac{Value}{Total\ value}\ x100\right)\%$$

Lastly, the percentage will be converted in to 4-point scale to simplify the comparative details for the qualitative depictions. The following formula is applied:

$$4.0\ Degree\ of\ Applicability = \frac{x}{20} - 1$$

In a materials evaluation, "there is no absolute good or bad – only degrees of fitness for required purpose." (Hutchinson & Waters 1987:96). The results of calculations will indicate the applicability of the materials in the following degrees:

Table 1
The Degree of Applicability of Developed Model of Materials

Point	Degree of Materials Applicability
3.1 – 4.0	Excellent
2.1 – 3.0	Good
1.1 – 2.0	Fair
0 – 1.0	Poor

RESEARCH FINDINGS AND DISCUSSION

Research Findings

The findings of this research include the findings on need analysis, materials design and development, and materials implementation and evaluation.

Findings on Needs Analysis

Based on the *target situation analysis (objective needs),* students require English for: 1) educational proficiency which is the learning of Accounting, both manual and computerised one, and 2) social proficiency which is particularly about how to conduct a presentation and how to use English to communicate in the workplace Thus, the skills associated with these target situation are all the four skills.

Present situation analysis (subjective needs) discovered the factor that influenced the most in understanding technical English for Accounting is their mastery of the basic linguistics element including vocabulary. Low vocabulary mastery sets off low English ability. Students of the vocational school were in low level of English proficiency. Therefore, everything must be started from the simplest.

Learner factor analysis revealed that students suffered from lackness of interest or motivation to study English because the English lessons were not relevant to their department. In addition, the existing materials were not specific and the English teacher has no capability of teaching the specific English. Therefore, they need more typical English lessons to catch up with the accounting learning, in which English was used to complete their activities, tasks, and examination of Accounting. The English teaching would need to colaborate to assist students in learning English for Accounting.

In the context of *means or teaching context analysis,* Task-based Language Teaching was agreed to be the teaching methodology used for developing English teaching materials. It was possible, because the school provided good facilities for students to help them learn in more practical way, such as classroom, language laboratory and computer laboratory. They can be conducive environments where students can study closer to the real world.

Four points above were generated in to the further findings of *linguistics or discourse analysis.* Based on model of Branden (2006:25), the result of qualitative analyses of questionnaires and interview revealed two needs domains:

Table 2
Domains and Situations for Language Use

English for Accounting Students	
Domains	**Typical language use situations**
The learning of business accounting (professional/educational proficiency)	Manual accounting classroom learning (hand-system)
	Computerised accounting learning (computer-system)
Formal social contacts (Social proficiency)	Presentation on accounting
	Workplace communication

Task must be relevant to specific language use situations related to the use of English in both domains above. The following were language tasks derived from language use situations of the target class. It was constructed based on the model of Branden (2006:28):

Table 3
Language Use Situations and Language Tasks

Language use situations	Language tasks
Manual accounting classroom learning (hand-system)	Understand English accounting terms used in Accounting source documents and accounting report Use English terms of Accounting to write simple accounting report
Computerized accounting classroom learning (computer-system)	Understand procedure of cycle of computerised accounting in MYOB or ACCURATE accounting applications. Understand information and instructions in English language used in MYOB or ACCURATE accounting applications. Posting transactions in MYOB or ACCURATE accounting applications in English fomat.
Presentation on Accounting	Understand a short monolog in English language and some expressions of opening and closing a presentation. Draft a short monolog on accounting of students' own words before doing an English presentation. Express ideas and thoughts in a short English presentation on Accounting Participate in English discussion or presentation
Workplace communication	Understand expressions to use in formal communication in the workplace Understand questions and how to respond to questions Ask questions and answer to express feeling and ideas in an English conversation

Then, the above information was extracted to type text to put details on English language materials. To derive type tasks from tasks, the researcher determined the 7 parameters for type task description by following the model from Branden (2006:32), as follow:

Table 4
Parameter for type task description

Language skills	Reading, writing, speaking, or combination of certain skills. (Reading, writing, and speaking in focus)
Text genre	Short functional text (accounting source documents), analytical exposition and procedure related to Accounting.
Information processing	Copying level, descriptive level, restructuring level, evaluative level
Interlocutor	Oneself, familiar peer (friends), familiar adult (teacher)
Topic	Usefulness of Accounting, Accounting transactions documents, computerised accounting
Contextual support	Authentic texts such as website articles to support written language learning and Podcast to support spoken language learning
Linguistic features	Frequent word list, Accounting vocabulary list, list of basic grammar rules, text structure, verbal English expressions

Above type task descriptions served as information framework from which every aspects of syllabus is built. As confirmed by Jordan (2012:24),

"the needs profile is then converted into a communicative competence specification', from which a sequenced syllabus can be drawn up."

Findings on Material Design and Development

The findings on materials design and development involve the objectives and goals of the English program, task-based English syllabus, and developed task-based English materials.

Objectives and Goals of The English Program

According to the findings on needs analysis, the goals and objectives of the English program are:

Table 5
Goals and Objectives of the English program

General Objectives	Specific Objectives
Goal 1 : Promoting students' practical reading skill to get involved in accounting classroom activities	
Students will be able to demonstrate comprehension of a text related to accounting	1.1 Students will be able to identify English vocabulary or phrase related to the topic. 1.2 Students will be able to demonstrate comprehension of a text such as analytical exposition and procedure by responding to text-based questions. 1.3 Students will be able to demonstrate comprehension of a short transactional text used in accounting such as receipt, invoice, memorandum, voucher and negotiable instrument by responding to text-based questions appropriately.
Goal 2: Promoting students' practical writing skill to get involved in accounting classroom activities	
Students will be able to write word, phrase, sentence and text related to accounting	2.1 Student will be able to write English vocabulary, particularly accounting terms with correct spelling and be able to use them in appropriate context. 2.2 Students will be able to write a text grammatically. 2.3 Students will be able to write a financial report in English correctly.
Goal 3: Promoting students' practical speaking skill to get involved in accounting classroom activities	
Students will be able to communicate effectively in professional context	3.1 Student will be able to pronounce English words appropriately. 3.2 Student will be able to ask questions and answer to questions in a good expression. 3.3 Student will be able to conduct a short English presentation on Accounting.

This program concentrated on 3 skills of English (reading, writing, and speaking). In spite of this, listening skill was the part of speaking

activities that support the learning of spoken language production that was also important. To attain the above goals and objectives of the program, the syllabus was designed in such away and discussed in the next part.

Task-Based English Syllabus

Following the standard format of syllabus of Indonesian Curriculum, the task-based syllabus was designed with 10 sections: 1) *School identity*, 2) *Competence Standard and Basic Competence of KTSP Syllabus*, 3) *General and Specific objective of the program* , 4) *Topic*, 5) *Learning materials* that consists of linguistics features that build content of English teaching materialsas follows,

Table 6
Linguistics features in task-based syllabus

Vocabulary	Noun and noun phrase of accounting, coordinator conjuction, action verbs, sequence advebs, frequent vocabulary, and other technical terms of accounting.
Grammar	Simple sentence, compound sentence, and complex sentence active voice and passive voice, imperatives.
Text structure	Generic structure of analytical exposition text and procedure text.
Verbal expressions	Expressions of asking for and giving opinion.
	Expressions of telling facts and figures.
	Expressions of request, agreement and disagreement, and giving advice and suggestion.

6) Learning activities (tasks). Each lesson has 12 to 13 tasks classified into three groups of tasks according to some experts. They are pre-task, task-cycle, language focus by which a Task-Based English lesson is organized.

Table 7
Classification of learning activities/tasks in task-based syllabus

Willis (1996:52)	Woodward (2012: 127)	Learning Activities in Syllabus
Pre-Task (introduction to the topic and task, preparation).	Introducing the topic or task (by brainstorming, using texts, etc.).	Doing vocabulary exercises as warm-up Reading a blog article Listening to podcast
Task-Cycle (task performance, planning, reporting)	Doing the task (in pairs without correction). Planing the reporting task (teacher goes around advising)	Responding to text-based questions Summarizing information from a podcast Discussing a topic-related question/case in pairs Writing draft for speaking or text writing

	Reporting back (students speak in front of class, teacher chairs and comments but doesn't correct).	Conducting a classroom discussion on a topic-related question/case have been discussed in pair before Writing a text with students' own words based on the draft made before.
Language Focus (analysis, practice)	Teacher input Language analysis, review and practice.	Writing comment for a blog article Writing a simple accounting report

7) Assessment, 8) *Learning source*, and 9) *Time allocation*, in which there were 3 chapters according to the syllabus that consumed approximately 14 hour lesson. The content was very practical that combined the activities of English and Accounting in the learning process. It allowed the students to learn English in the area of their own expertise with sufficient exposures to English for Accounting.

Developed Task-Based English Teaching Materials

The task-based English Teaching Materials were constructed of 3 (three) chapters which the researcher called lessons: **Lesson 1** contains English teaching materials related to the topic of "Understanding the usefulness of accounting" which is entitled Accounting is Useful To Me, **Lesson 2** contains English teaching materials related to the topic of "Handling source documents of accounting transaction" which is entitled Look! The Transaction is Written Here, and **Lesson 3** contains English teaching materials related to the topic of "Working with Computer Application" which is entitled Would you explain it, please?

Within each lesson above, content and tasks are organized in to 15 subtitles. They include activities in pre-task stage, task-cycle stage, and language focus stage. They are Motivation Strategy, Warm-up: Vocabulary, Reading Comprehension, Comprehension Check, Listening: Podcast, Language in Use: Verbal Expressions, Speaking Practice, Generic Structure of The Text, Grammar in Focus: Language Features of The Text, Writing Practice, Extra Knowledge, Further Activities, Vocabulary Assistant, Assessment, and Teacher's Feedback.

To show that seven TBLT principles (Nunan, 2004: 35-38) were really used in the product, the followings explain which part of the materials represent the use of each TBLT principle.

The materials provide supporting frameworks within which the learning takes place (*scaffolding*). The supports given during the learning process involved Input or resources in the forms of reading comprehension texts and listening materials. The handout also provided the students with tasks (Vocabulary exercise, comprehension check, speaking practice, writing practice, further activities), templates (grammar in focus), and language focus and content focus/guides on the development of cognitive and social skills

(language in use, generic structure of the text, extra knowledge, vocabulary assisstant).

There was an instructional cycle in which the chains of tasks support the receptive to reproductive goals (*task dependency*). The developed model of task-based English teaching materials has Warm-up activity of vocabulary building which was given before the studnets could do an order of some receptive activities, such as reading comprehension, comprehension check, and listening:podcast. Besides, it also had sections for reading comprehension, comprehension check, and listening to podcast before a sequence of some productive activities, including speaking practice, writing practice and further activities.

There were reintroductions of a particular linguistics item in different content areas presented in the developed model of task-based English teaching materials (*recycling*). Lesson 1 presented the materials on simple sentence, compound sentence and complex sentenced function in general content, such as expressing opinion on the usefulness of accounting, and doing discussion and presentation and in specific content, for instance describing an accounting equation. Lesson 2 contained materials about the active and passive voice function in source document and in presentation. Lesson 3 included the materials of sequence adverbs and imperative degree function in procedure text of how to make instant noodles, how to install MYOB accounting plus V18, and in the presentation. Some grammar and expression lessons had been learned before could be reviewed in different occasions when necessary.

The developed model of task-based English teaching materials provided activities/tasks that engage students to learn by practicing the English language actively in which they constructed their own language rather than having it transmitted to them by the teacher (*active learning)*. They were speaking and writing practices. In speaking practice section, the activities students could do to interact with teacher and friends were discussing the usefulness of accounting with their friends, doing a presentation on a source document, doing some discussions and a presentation on a procedure text explaining one of the process in computerised accounting cycle. While, in writing practice, students could do some activities like writing comments for a blog article on usefulness of accounting, writing an analytical exposition text on the usefulness of accounting with their own words, and writing a procedure text explaining one of the process in computerised accounting cycle.

The content were designed to support the learning of integrated skills (*integration*). Form, function, and meaning were taught simultaneously. Likewise, each task in the manual showed that integration of reading, writing, listening and speaking was always required in completing the task.

Materials supported the learning from *reproduction to creation.* Seeing from this perspective, tasks were classified into reproductive tasks and creative tasks. Reproductive tasks engaged students to reproduce language models provided by the text or recording. For example, matching and

rewriting vocabulary and its meaning, writing a simple accounting report based on the model, rewriting the steps of a procedure text on how to install MYOB accounting plus V18, et cetera. Creative tasks engaged students to recombine some linguistics elements to produce written and spoken text of their own. For example, discussing the usefulness of accounting with their friends, writing comments for a blog article on usefulness of accounting, writing analytical exposition and procedure text of students own words, et cetera.

Reflection principle appeared at the last part of the materials, within which there were sections of assessment and teacher's feedback. They provided students with opportunities to reflect on their own learning, how well they have learned, why they needed to learn it, and how to improve their learning or strategies to help them be better learners.

Derived from the result of needs analysis, the materials had been designed and written as a way to "develop a framework for transforming target or real-world tasks into pedagogical tasks" (Nunan, 2004:38). It was with hopes that students could really be helped in the acquisition of English for Accounting, both receptive and productive skills of English language.

Materials Implementation and Evaluation

The implementation of materials was held on 25th February, 2015. Based on the questionnaire data, the average number of students who responded positively was 26 out of 28 students, or it was equal to 92,86% (Criteria A) and 90,70% (Criteria B) in percentage and or it was equal to 3.6 in 4.0 scale. Whilst, teacher's response to both criteria C and criteria D was valued 100% in percentage and 4.0 in 4.0 scale.

There were 2 experts involved in the materials judgment. Expert 1 is a lecturer of English in Accounting department who is in the capacity of Head of English language and Culture Center in State Polytechnic Pontianak, and expert 2 is a senior lecturer of English who is the Chairman of English Language Teaching Study Program in Tanjungpura University Pontianak. According to expert 1, the materials were well-designed, but two things needed to be added, they are: 1) sub-section in each lesson for teacher's feedback because the materials did not provide opportunities for outcome feedback, and 2) mini assessment at the end of each lesson and to state the time or period of using the book in the preface of the book. Then, expert 2 confirmed that the developed model of materials had fulfilled all the established criteria and principles. The sole suggestion proposed by the expert 2 was to provide the guideline for teachers to use the book in order to get all the objectives of designing materials. The percentage showed the applicability of the materials was 98% which is equal to the point of 3.9 in 4.0 scale. Hence, this record of expert judgment verified that the degree of materials applicability is "excellent".

Research Discussion

Overall, the applicability of product of materials development in this study is excellent according to three contributors from two sides: insiders and outsiders. Applicability is one of the parameters of declaring the quality of a certain product of development, other than fitness, usability, and appropriateness. However, in defining quality "there is no absolute good or bad – only degrees of fitness for required purpose." (Hutchinson & Waters 1987:96). In view of that, the developed model of materials attained the nearly top of 4.0 degree of fitness which is 3.83 in average. This grade indicates that the required purpose of designing teaching materials was fulfilled. In the same way, the students' needs were satisfied because the objectives and goals of the program were determined from the needs and by following selected principles and criteria. Eventually, the high degree of applicability indicates that the materials are considered worth using as a model of designing factual English teaching materials for teaching Accounting students of SMK.

Materials evaluation in this study was done as the way to introspect whether or not the developed model of task-based English teaching materials was applicable. Based on the evaluation, it is firstly indicated that the developed model of materials were effective based on the principles of effective materials by Tomlinson (2011:8-23). 1) It was relevant and useful to Accounting department. 2) It provided linguistic features of the authentic input (website articles on Accounting and podcast scripts). 3) It provided the learners with opportunities to use English for accounting to achieve the desired communicative purpose, including discussion and presentation as parts of formal communication in the workplace. 4) It maximized the brain's capacity during language learning by encouraging intellectual, aesthetic and emotional involvement which stimulates both right- and left-brain activities (e.g., comprehending podcast dialogs, participating in discussion, writing their comment on the usefulness of accounting on a blog article, reading jokes, etc). 5) It did not rely too much on control practice because they used English for Accounting for their accounting activities without the control of English teacher. And 6) it provided opportunities for outcome feedback since each activity required evaluation on the effectiveness of their use of English (outcome) in relation to the Accounting activity for which the English language was used.

Secondly, it contained good tasks based on the criteria of good tasks by Candlin cited in Cuesta (1995). 1) The tasks promoted attention to meaning (function), purpose of language use in real world, and negotiation to get a clear understanding on each other. 2) The tasks drew objectives from the communicative needs of the students of Accounting. 3) The tasks involved language use in the solving of the task. 4) The tasks allowed for co-evaluation or peer-assessment by students and teacher of the task and of the performance of the task which means the students made evaluation on the works presented and teacher evaluates both the works and the evaluation of the students. And 5) The tasks promoted a critical awareness about data and the processes of

language learning which means the tasks encourage students to understand the language input and how the process can help them use the language as output.

Thirdly, the model of materials was Task-Based based on the seven principles of Task-Based Language Teaching (TBLT) proposed by Nunan (2004:35-37). It had been discussed on page 9-10 in this research article.

Forthly, it fulfilled the 6 out of 11 key principles in developing materials proposed by Tomlinson (2011: 142-146). 1) There was flexibility in developing the materials. The writer modified, supplemented them according to students' need. 2) The texts presented were authentic which means the language is language in global context. Authentic texts were presented in learning process which contained examples of the focus language, rather than construct texts of the writer own. 3) The texts in the model of materials were human interest texts in which students are stimulated to make cultural and personal comparison. The materials motivated students to want to talk or write. Also, there was a balance of serious and fun articles. 4) The texts in the model of materials are natural language which were taken from native speakers communicative naturally (foreign accounting websites and podcast). 5) There are lots of practice from which learners could draw on their own experience. And 6) there is a combined skill where everything depends on everything else.

Students' needs data revealed that there was a gap between English learning and language needs of the students and the content of KTSP or school-based curriculum. The content of KTSP syllabus did not support the learning of English for accounting which was too general. It proved an idea that ESP has moved away from trends in General English (Dudley-Evans & St John, 2011:1), and that ESP is a movement where the English language teaching must be modified from general English to specific English learning and language use needs of particular group of students (Celce-Murcia (2011:43). This is the rationale of why the English teaching materials were developed another way of existing KTSP-based textbook.

In addition, Accounting as "sociocultural contexts in which these students will be using English" was not the context of English they were studying. It is rather non-academic than academic, because the chapters of the textbook discuss non-academic contents, like daily activities, talking on the phone, looking for a job, and so forth. "In a non-academic context, this might involve basic greetings, talking on the phone, interacting with school personnel, shopping, and the like" (Celce-Murcia, 2001:43,105). Meanwhile, the model of task-based English teaching materials were designed with specific topics and activities so that the students could have more exposures to the English language for accounting. Ultimately, it led to what Celce-Murcia (2001:105) called as ESP program which is academic and sociocultural relevance.

CONCLUSION AND SUGGESTION

Conclusion

In proportion to research findings and discussion, it can be concluded that the development of task-based English teaching materials was fruitful. This research successfully attained 3 objectives of this research.

Needs analysis discovered that English for accounting must be focused on the educational proficiency concerned with the accounting subject they are doing. Besides, social proficiency is required to communicate within their study area. Thus, the skills associated with these target situations are all the four skills. Students of vocational school are mostly in low level of English proficiency. The main problem is vocabulary mastery rooted from their understanding of general English. Therefore, general English and specific English lessons must be taught all together at school. Relevant teaching materials and proficient teachers can be the switch to turn on or off the motivation, so they should be in accordance with students' needs. In the particular subject area, in which students are engaged to work with technology, English language proficiency is the steering wheel. It is because students must be dealing with the accounting programs with English as the main language. In this case blended learning is preferred than traditional classroom learning. The environmental aspect of good facilities of the school, such as language laboratory and computer laboratory, can be encouraging classrooms where students can study closer to the real world.

Physically, the materials was organized in 3 chapters. Each chapter provided various types of activities in 15 subtitles facilitating students to get engaged in the three phases of task-based language teaching; pre-task, task-cycle, and language focus. Materials were designed for learning beyond the classroom learning, where students could use them as reference. This materials provided students with more exposure to the authentic language than the existing textbook. Finally, the materials were proven applicable based on students' perceptions and expert validations which included English teacher and two experts in the field. In spite of this, the product of materials development would perhaps be going through further evaluations to keep them fitting.

Suggestion

If these findings are viewed important, the researcher would like to suggest some ideas as follows:
1. SMK of business and management as the institution of training should specialize its English teaching on English for vocational purpose, for example by holding a special program of English for accounting.
2. The emphasis of English language teaching is always on practical outcomes. In order to maximize the outcomes, using suitable materials and applying task-based English teaching are highly recommended.
3. The teacher should not force the curriculum on students. The curriculum here means the content which does not contextually support students to

learn English on particular discipline. Thus, It would be better if English teachers initiate the needs analysis themselves before starting a program and then to fulfill the students' needs by providing relevant materials.

4. Further research is needed before the use of such materials can be recommended for all students of all Accounting department, because the findings of this research is impermanent and the only durable solution on English teaching materials development seems to be contributive to develop ESP teaching in SMK of business and management in West Kalimantan, Indonesia.

REFERENCE

Basturkmen, Helen. (2010). *Developing Courses in English for Specific Purposes.* New York: Palgrave Macmillan.

Branden, Kris Van Den. (2006). *Task-based Language Education.* Cambridge: Cambridge University Press.

Celce-Murcia, Marianne. (2001). *Teaching English as A Second or Foreign Language (3rd Edition).* Los Angeles: Heinle & Heinle Thomson Learning.

Cuesta, María Rosario Cuesta (1995).*A Task-Based Approach to Language Teaching: The Case for Task-Based Grammar Activities.* London: Institute of Education, University of London.

Dudley-Evans, Tony & Maggie Jo St Jhon. (2011). *Developments in English for Specific Purposes: A Multi-disciplinary Approach.* Cambridge: Cambridge University Press.

Dibakanaka, Anothai & Hiranburana, Kulaporn. (2012). Developing an E-Learning Competency-Based English Course Module for Chief Flight Attendants. *International Journal of Scientific and Research Publications, Volume 2, Issue 8, August 2012, ISSN 2250-3153.*

Ellis, Timothy J. & Levy Yair. (2010). A Guide for Novice Researchers: Design and Development Research Method. *Proceedings of Information Science & IT Education Conference (InSITE) 2010.*

Hutchinson, Tom & Alan Waters. (1987). *English for Specific Purposes : A Learning Central Approach.* Cambridge: Cambridge University.

Jordan, R.R. (2012). *English for Academic Purposes: A Guide and Resource Book for Teachers*. Cambridge: Cambridge University Press.

Nunan, David. (2004). *Task – Based Language Teaching*. Cambridge: Cambridge University Press.

Putrawan, I Wayan. (2013). Developing English Materials for the Eleventh Grade Students of SMK Triatma Jaya Singaraja with The Insertion of The Values of Nation Character. *E-journal Program Pascasarjana Universitas Pendidikan Ganesha Program Studi Pendidikan Bahasa Inggris (Volume 1 tahun 2013)*.

Sohirah, A.Md. Par. (2012). *Designing Sample of Tour Conducting Subject Materials for the Elevent Grade Students of Tourism Program of SMK Negeri 1 Pontianak (A Thesis)*.Pontianak: Universitas Tanjungpura.

Tomlinson, Brian. (2011). *Materials Development for Language Teaching Second Edition*. Cambridge: Cambridge University Press.