

**ENGLISH FOR OCCUPATIONAL PURPOSES (EOP): ENHANCING
COMMUNICATION SKILLS FOR MAGISTER ACCOUNTING STUDENTS
UNPAM**

Tutut Sumartini

Universitas Pamulang
tututsumartini1010@gmail.com

Abstract

Most professionals are aware now what are happening globally and are involved in using English, which is as a tool for communication in their job settings, therefore, the purpose of this research is to prepare accounting students to be good at communicating in English. In the context of English for Occupational Purposes (EOP) course, to be professional and productive in their job, having very good job both in English competence and performance is a must through preparing students with the right materials in their study program. In this paper, the researcher deals with magister accounting students of UNPAM. This group of language learners needs to work and practice a lot with specific materials related to the student's real lives used. English for communication that can lead them to be professional in their job settings. This research was conducted by using instruments such as interview, questioners, study documents while data collection was done by making note of the interview result, highlighting the questioners result, and marking some important and relevant documents from the study documents. The finding shows that the students' needs to the EOP and the method of learning English that make them can enjoy the class.

Key words: *EOP, English, Occupational Purposes*

INTRODUCTION

English is needed globally in various business, in job settings and education. However, in communications, people still find problems in using English in professional contexts. Therefore, to solve one of the problems has to be started from education. As a foreign language in Indonesia, English needs effective teaching and learning that focus on specific English materials for specific study program (Suyadi, 2016). What Suyadi states is true as specific English materials are needed in English for Occupational Purposes (EOP). Supported by Sezer, (2004) who defines English for Occupational Purposes [as] a recent and developing branch of English Language Teaching which aims to meet occupational English language needs of learners in their occupational settings. One EOP characteristics is learners center. Hutchinson & Waters (1987). Besides, specific materials with specific registers such as financial statements, liability, mortgage, tax consultant and auditor play important role to be studied and practiced in class by EOP students. Fluency practices given in classes have to deal with real life communication. Preparing students to communicate very well in English in their future job in EOP context is a must, therefore, topics of fluency materials have to be the right topics, such as, how to give opinions, to discuss problems encounter, how to talk about the latest issues, in meetings with professional business people within accounting institutions.

With regard to being able to communicate very well in EOP job settings, this paper focuses on the English materials that have to be interesting that can encourage the students of Magister of Accounting Department to enjoy learning English. EOP is used both in university context by students preparing for future careers and in the business context (Dudley - Evans and St. John, 1998). However, the students can not avoid to deal with language performance and communicative competence. Communicative competence is a term in linguistics, not only refer to a language user's grammatical knowledge but also social knowledge about how and when to use utterances appropriately. Bell (1976:20) says that communicative competence refers to the knowledge possessed by the language user, not only the formal code, but the social implication of linguistic choice which are available to him as he uses it in the course of his life as the participant in the speech events which are so much a major constituent of human society. Therefore, the application of communicative competence in the classroom can give benefit for both speaker and listener. What a speaker can give responses in which there is a willingness to communicate in giving responses as a result the idea of communicating can be achieved. Besides, being able to communicate in English in classroom very well, the students basic knowledge in accountancy have been studied before or in line with the English period.

The researcher has done needs analysis and interview as well to the students of magister accountancy UNPAM to support data and information got from questioners. As it was mentioned before, in order to design appropriate materials for accounting study program, the researcher has done needs analysis and has interviewed students and has given questionnaires as well. These steps were done to prepare the English materials for this group of learners that is for the Magister Accountancy students of UNPAM, which is in the form of the text book. The course book designed focuses on the interesting varied topics with regard to the use of English in the context of accountancy in the jobs accounting, the national and international accounting association, the future of accounting, investment and international and English grammar as well. Besides, what the students need have to be described in the topics of the specific materials. What the students expect can be known from gathering the data related to their specific needs (Benesch, 2001). By having the course book which is designed EOP lecturer, it is hoped the accounting students are able to communicate actively in the class through fluency practices in which, the students can also develop their ideas and can also give the right responses when communicating in their job or in a meeting with other professional accountants. English for Specific Purposes (ESP) develops very rapidly as people knows the important of ESP in their daily activity as professional. The impact of globalization has caused the increasing of the mastery of English language in particular specific English for professional which is English for Occupational Purposes (EOP). Peters & Fernández (2013) state that workers have specific and particular lexical and linguistic needs in their daily work contexts, and that these demands can be successfully accomplished under appropriate training conditions. As professionals, they must have the ability to use English to discuss various problems in the office or at meetings. They do not use General English anymore, but specific base on their background of the study.

In this particular time of globalization, high technology should be considered, and the ability to communicate effectively in English is required. Therefore, universities or other educational institutions have to prepare the students to be able to master EOP as they have to learn and follow the development of rules and regulation, news related to the field of work or accountancy. Many previous studies discussed about English for Specific Purposes (ESP) as the umbrella of EOP and the result shows that the materials for ESP students must be designed based on the students' needs. Seeing the fact until now, there are many English book sold at the book store are still using General English which is not fulfilled the students' needs. The needs analysis result that had been done, are used to design the course design or materials for the students to study. Therefore, this research was meant to design materials and to find method to fulfilled the students needs of English by Magister Accountancy Students of UNPAM.

REVIEW OF LITERATURE

Some other universities in Indonesia that teach English for EOP classes often deal with TOEFL materials, which are more focused on grammar knowledge, whereas reading materials are about science in general as well as listening skills, some of which are about science. Materials for students contain General English more instead of Specific English. These materials are not related to EOP at all. Therefore, for EOP classes, teachers have to design their own materials, which need specific registers and contents; for example, an EOP class in computer science deals with such things as hardware, software, programming, programmers, and digital competency. Besides, the students of computer science have to discuss their businesses related to information technology, and in addition, they are ready to use English with regard to their jobs. The EOP students will be involved with specific terms and the development of communicative strategies according to the area of their job (Bhatia, 2017). When it comes to talking about the EOP class for accounting students at UNPAM, it is really much different from computer science with regard to registers and contents. Besides, the need to study English is the same but different in the area of study or subject.

In this 4.0 industrial era, being good at the area of study in an EOP context is not enough. Staff, middle management, and upper management must all be fluent in English and know how to use the internet, do research, and come up with new ideas. Therefore, in EOP class for accounting students at UNPAM, English teachers have to prepare them for their future job in the field of communication skills in English, which is professional competence. According to Hargie, skills can be learned through repetition (Hargie, 2018). What he means is that a lot of the practices given in English class can help a lot to improve students' communicative competence. According to Salomon, using as many contexts as possible in learning may improve students' knowledge by making conversation topics interesting, which leads to better communication skills (Salomon & Perkins, 1989). Hence, in an EOP context, linguistic competencies are never left behind. In addition, many studies have been done related to the need for linguistic competencies to be applied in communication. Wijana discusses how all constraints in learning and using language, such as a lack of motivation and a lack of practice, must be overcome. What Wijana states is true; it is the teacher's task to overcome this problem, which is done by giving more motivation and by giving a lot of practice in class (Wijana, 2018).

EOP materials to be taught in the classroom have to be based on needs analysis of the students. It is possible to learn about the needs of EOP students by asking questions and conducting interviews. In this 4.0, the majority of the needs of professional people are to become very good speakers in business contexts; therefore, most of the results of the questions and interviews given are about communication skills. Cutting notes that the need to cope with specific terms and the development of communicative strategies for airport staff are keys to being good at communicating and can make communication succeed (Cutting, 2012). Communication can happen in many different contexts, such as in conversation when negotiating, in meetings, and in giving a presentation. In giving presentations, Aminullah et al point out that pitch and volume are also important considerations when a speaker transfers his ideas or the content of his topic to audiences (Aminullah et al., 2015). Whereas meeting language, such as how to interrupt, ask and give ideas and opinions, and agree and disagree with opinions, must be practiced extensively in EOP class. To make students active in learning English during practices in English class, the right methodology has to be applied. For this group of learners, communicative language teaching (CLT) has to be applied in fluency practice activities. CLT is the current approach introduced in the twentieth century to be used in language teaching and learning. It starts with the communication theory of language: in a language class, students must be active in order to interact, and the activities are more learner-centered (Harmer, 2007). Therefore, in classroom activities, the students are free to express their ideas. During the fluency practices, teachers are not allowed to interrupt or correct the students' mistakes. However, the teacher can give feedback. Furthermore, communication skills can be developed concurrently.

As professionals in the future, they will often conduct meetings at work. In meetings, the language functions as explained before, for example, "May I interrupt?" and "Would you mind explaining again your opinion?" These are language functions that Wilkins was famous for (Wilkins, 1976). These language functions are often used in formal situations, in which both a speaker and a listener have to be polite in asking and giving responses. In a business context, for example, if a speaker is inviting a listener to have dinner with him, he may say, "Where would you like to have dinner with me tonight, at the hotel restaurant or in a restaurant somewhere near here?" A listener answers, "Thank you very much; I'd love to; a restaurant outside would be great."

Professional people, after doing their business, also meet and communicate in social contexts. Therefore, after studying their subjects in universities, English knowledge and integrated English skills such as listening, speaking, reading, and writing to develop their English competence and performance are very crucial. The effect of globalization on the use of English as a foreign language for professionals is EOP is a requirement for communicating with other professionals all over the world. Learners need to learn a specific variety of English with a range of meanings that can be used in academic, workplace, or professional job settings (Basturkmen, 2006).

METHOD

The researcher collects data from a variety of sources, including direct visits to the field where the EOP teaching process took place. The other instruments used are interviews and questioners for the students of magister accountancy at UNPAM. Study of the documents, such as the syllabus and materials given to the students, was also observed to support the data obtained from the field visit. The existing English materials used for the lecturer to teach the students were observed as well. It related to all aspects of language needed to reach communicative competence.

Participant

The participants of this research were the students of Magister Accountancy Unpam who has experiences in learning English and most of the are professional accountants who work for many different companies in particular accounting consultant, national and international institutions.

Instruments

Instruments used were: First, interview magister accounting students UNPAM who have passed the English subject which is meant to get a complete and real picture of the situation. Sugiyono states that the qualitative method is said to be a new method since it is based on post-positivist philosophy (Sugiyono, 2017). This method is also called the "arthritis method" since it is less patterned, or it is also called the "interpretive method" because the data is the result of an interpretation of the data found in the field. The outcomes of this research are in the form of a report, the Proceedings, or the National Research Journal. This research, as it was mentioned earlier, is based on a needs analysis, and it was meant to produce an outcome in the form of a module for learning in the classroom, in particular for master's in accounting students.

Second, questioners were distributed to the participants using google form and the result were collected in the drive to make easy for the research to study the result. The researcher got the response from the participants types of English that they need, it also gives clear picture regarding the content of the materials used, the method used in learning process.

Third, study documents. The observation in the field includes observation to the documents in order to find out whether the materials provided already meet the needs of the students and are thus appropriate for the teaching and learning process. It should contain specific vocabulary related to the accounting field of work or to a conversation or discussion at the workplace. It is the workplace response to English proficiency. As part of developing strategic competence, the

materials should be designed to be applicable and to empower students to achieve high standards.

Data Collection

All the relevant data were collected from data sources described above, such as the interview result, some related points from the questioners which help to answer the research questions, and the note made from the syllabus and materials used.

Data Analysis

All data derived from the research are gathered and studied whether they have already fulfilled with the students' needs or they need some improvement.

FINDINGS AND DISCUSSION

The writer sets the objectives of the study to observe what specific English Materials are needed for professional Accountant in Magister Accountancy students in UNPAM to reach Communicative Competence and what method are applied for learning activities to reach the communicative competence for Magister Accountancy students in UNPAM. Though it is not easy to categorize ESP branches, authors seem to agree that each profession demands knowledge on concrete aspects and specific language according to the area of job expertise (Bhatia, 2016). From the observation the writer found at least two main factors which determine the success of the learning process including learning specific English as a foreign language. To observe the problem, the writer did needs analysis to find several important aspects such as what kinds of English the students of magister accountancy needs, and what method is applied in learning activities so that they can reach the communicative competence. T. Hutchinson & A. Waters state: "ESP is, then, an approach to language teaching in which all the decisions as to content and method are based on the learner's reason for learning" (1987, p.19). In order to prepare materials for learning English for Occupational Purposes, 15 questions were asked to the students of Magister Accountancy of UNPAM related to the materials used when they were students since they have their own experiences in learning specific English. The result of the questionnaires given to the students draw the students' needs and the expected materials to the process of learning specific English.

From the research methodology mentioned, the instruments of the research include the observation, the interview, the questioners, and the study documents. Those activities help the researcher to get clear picture of the process of learning English. It is the important point to find the right way / method to reach communicative competence of the students and how to design the materials related to the students' needs and the materials can make the students are happy and enjoy to learn English. Therefore, to reach the English competence of the students in this global era or era of communication can be achieved.

Type of English

To begin with the observation, the researcher did the interview to the students who have passed English lesson or Communication Skills subject in their first semester of magister accountancy of UNPAM such as the type of English learned, the process of learning English, linguistics aspects, including the method used for learning process. which was followed by distributing questioners and also the study the documents. This interview was done which meant in order to complete and clarify the questionnaires results.

The students responded to the question no.1 regarding types of English they need. Speaking is the most competence they need, and in line with it, terminology or vocabulary was on the second place, followed by grammar and reading. The speaking they need is not General English but specific English that is English for Occupational Purposes which consists of conversation among professionals in the job settings, language for meetings, discussions involve specific vocabulary regarding accountancy.

The question no.5 whether the materials contain multiplicative situation in job settings. The response is 93% respondents answer “yes” means that the materials given in the English for Occupational purposes met for the learning process which focus on communicative competence that involves language for meetings, presentations, discussions, receiving guests in the office, conversation in the office with the job setting.

Professionals accountant are expected to be able to communicate effectively among professionals using specific vocabulary in order to reach the goal communicative competence. Canale (1983:6) says that communicative, comprised of some component namely: (1) Grammatical Competence, (2) Sociolinguistic Competence, (3) Discourse Competence, (4) Strategic Competence. The expression such as “what’s up” can not only explained or translate using grammar only but it is a means of communication. This activities must be done regularly to make it becomes their culture in particular in the office. The students needs the creation design of the situation so that they can feel happy to learn and do not get boredom which resulted to leave the course because they can not resist the situation.

Materials/Methods

Need Analysis obtained from Questioners

Questioners were distributed to the students who passed English subject so that that they their own experiences and have expectation to the teaching of English (English for Occupational Purposes) for their professional purposes that can help them to communicate regarding the job settings which finally it supports their own carrier. Needs analysis is described as a process employed to identify and facilitate the design of a suitable curriculum, with relevant teaching/learning and management objectives, so as to ensure learning in an environment that closely simulates real-life situations in which the learner should be able to perform roles in a specific setting (i.e., actual and relevant linguistic, lexical, and discoursal needs). Fatihi (2003, 39). Therefore, the researcher arranged 15 questions in the questionnaire involving not only linguistics aspects but also when to use language appropriately. There are some linguistics aspects that need to be determined in preparing English materials for professionals such as grammatical matters and specific vocabulary (accounting terminology). The content materials are arranged based on the syllabus and its plan of action. Attractive designed, colourful and clear explanation to the exercises are given. The exercises given also drive the students to be active, challenging and push the students to think creative and explorative. English for Specific Purposes as the umbrella of English for Occupational Purposes, is based on the design of a course to meet learners needs, and therefore, an institution needs to produce a syllabus which gives high priority to the language forms, students would meet in their science study

Improving communicative competence, lots of practices in the conversation relate to their professional jobs. National and international Meetings, Discussion Forum, Receiving formal guests in the office, Giving consultation to the clients, Giving presentations are some important events that need special skills in communication. From the needs analysis, the researcher could see the weakness and the existing materials and methodology so that the next materials design could meet the students’ need of English. EOP as a branch of ESP often defined in terms of communicative competence. ESP as communicative based approach to the designing and teaching of English as against the traditional teaching of it as a second or foreign language. Mc Arthur (1996). It is also said as English language taught for professional, vocational and other specific purposes.

Questioner Results

There are 15 questions in the questioner made and distributed to the students of magister accountancy of UNPAM to find out their needs and also to get response on the existing materials given to the students of magister accountancy.

Question no.1. It tells us about what kinds of English competence needed by professional

accountancy. Speaking ability is the most competence needed, followed by knowledge relating to specific vocabulary/ registers (accountancy), grammar, reading and writing.

Many important points in designing materials are fulfilled with various topics of discussions regarding accountants jobs, strategies to solve the problems, which are presented in attractive and creative works. Specific vocabulary used in the conversations in many occasions mark the type of English used by specific purposes. Specific vocabulary which are used in the job setting help the students of accounting to be familiar with the world of accounting so that they can predict the situation in the future environment.

Creating the ambience for students when they are in the classroom to study various patterns of the conversations can help the students enjoy the class and they can receive the lesson in the happiness way. They can grasp the lesson easily. They are enthusiast to practice the exercises given as the task given by lecturers. Using CLT teaching method interaction by focusing on the development of students' ability to communicate effectively in the job settings. CLT trains the students to have strategies to interpret the messages received, to express their ideas, and negotiate the meanings which are the important elements in the development of communicative competence. Encouraging the students to practice more develop their personality which seems comfortable to them.

Finally, designing materials and method for professional accountants should include not only the materials which contain specific vocabularies regarding accounting but also the right method which support the active participation of the students in their daily activity in the classroom. Identification of learners' communicative needs and goals is the first step in the development of teaching program that involves learner as active participant in interpretation, expression, and negotiation of meaning (Murcia 2001).

CONCLUSIONS

After analyzing finding which were described in the previous chapter, it was clear that professional accountants need very specific English to support their activities. The English they need is not general English but specific for professional accounting which consists of varieties of conversations in different situations where they do their activities such as in consultant office, meetings with professionals accounting, discussing various matters of accounting, receiving professional guests, giving instruction to the staffs. Topics of discussions or reading texts should be accordance with the latest issues related to the job of accounting. But mastering English should include also 4 language skills, that are: listening, speaking, reading and writing. Therefore the students not only get the English knowledge but the latest issues. This is quite important since technological advancement happens any time and will always happen so that the professionals need to learn latest technological advancement in particular in accounting job such as applications system of accounting which could possibly replace of human works. To get International certificates for accountants needs mastery of English therefore studying specific English is very important for individual and corporate as well. To be involved in international project a corporate or individual accountant needs to have international certificate. Needs analysis can not be avoided in designing EOP materials. It is the first step that has to be done by giving the questioners and interview. From the result of the questioners and in interview, it is easy to design the topics of the materials which are varied and interesting. The vocabulary in the topics of the lessons have to focus on accountant students needs.

SUGGESTION

It is not easy to find a course book of English for Specific Purposes (ESP) and, in particular, for Occupational Purposes (EOP). To teach ESP or EOP, not only do you need materials that are tailored to the students' needs, but you also need trained lecturers. A needs analysis must be conducted in order to get the actual information regarding the real materials that the students need.

Books in the book store, usually designed using general English but not based on the students' needs. Team teaching for ESP or EOP needs to have specific experiences, and they are better related to accounting knowledge. Besides, they also need some training programs to be ESP lecturers so that the objectives of the lesson can be achieved. The method used in teaching EOP has to be communicative as well.

The activities given in the learning process have to be interesting and communicative so that they can support the master of accounting students' needs, which are related to many different activities that build communicative competence.

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