

# THE NEEDS ANALYSIS OF ENGLISH FOR ACCOUNTING IN SMK NEGERI 2 SIDRAP

Andi Asrifan<sup>1</sup>, Sam Hermansyah, Syamsu T, Andi Sadapotto, Kamridah, Nurdiyanti

<sup>1</sup>English Education Program Faculty of teacher and Training Muhammadiyah University Sidenreng Rappang, Indonesia, <sup>2</sup>English Education Program Faculty of teacher and Training Muhammadiyah University Sidenreng Rappang, Indonesia, <sup>3</sup>English Education Program Faculty of teacher and Training Muhammadiyah University Sidenreng Rappang, Indonesia

This research analyzes the accounting students' need in learning English at SMK N 2 Sidrap due to the accounting students learn English using English textbook which has same content with other majors. In fact, the school has four distinctive majors. The subject of this research is the eleventh grade of accounting students in XI AKL 1. This research used descriptive qualitative research with observation checklist, teacher interview and questionnaire as the tools in collecting data. To analyze the data, the researcher involved five activities; observing English teaching and learning process, teacher interview, giving questionnaire to the accounting students, analyzing and describing the obtained data, and calculating percentage of students' answer in questionnaire. The result of this research shows that the eleventh grade of accounting students in XI AKL 1 needs more specific English material and English skill in accounting field. In addition, based on classroom observation, in teaching process the teacher requires to find appropriate way that can make the students more interesting and active. Therefore, to maximize their competence in accounting activities, the accounting students hope that the school can design ESP program.

**Keywords:** Specific Purposes, Students' Need, English for Specific Purpose

## INTRODUCTION

Vocational high school or Vocational School is an educational institution that provides nine categories of fields namely; fine arts and crafts, performing arts, tourism, business and management, fisheries and marine affairs, agrobusiness and agrotechnology, and technology and engineering. As stated in Government Regulation No 17 year 2013 article 80, which contains categories of fields available at vocational high schools.

Basically vocational secondary education institutions emphasize students to focus on a specific ability. Special ability is the ability that is a choice of majors taken. As in the specific purpose of vocational high school point 4 "Equipping students with competencies that are in accordance with the chosen expertise program".

Graduated vocational high school graduates are expected to be able to compete in the world of work in line with their motto of "being ready to work smart and competitive" and holding the main goals of the institution itself "Preparing students to be productive people, able to work independently, filling existing job openings as workforce at the level medium in accordance with the competence in the chosen expertise program".

But to compete students do not have enough expertise, it is also necessary to support skills such as good communicative skills, in this case mastering English in order to meet the demands of an age where we all know that English is one of the international languages and cannot be separated from that major accounting is one of eight majors ready for real work that is engaged and influenced by free market policies contained in the ASEAN Mutual Recognition Arrangement (MRA) (Teowira, 2015 in Nurfauzi 2016).

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\*Correspondence:

Andi Asrifan

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In the world of education the government has set English subjects at all levels of education, but English language lessons at the secondary school level is a general subject and does not refer to the special needs of the student department itself, even though this is very supportive and becomes the basis for students to compete in the world work.

The accounting department is a department in charge of making financial reports and making management of tax payments and reminds to make tax payments when they are due, accounting graduates are also much needed by the service and trade companies, and all of them are included in the business and management world.

Based on the problem above it can be understood that teaching material for accounting needs is very important in order to support the careers of accounting majors in the present and the future.

Before compiling and shaping a course, the teacher must look for information about what is needed by previous course participants, because it can be a reference in showing the needs of English for certain students. As explained by Hutchinson and Waters (1987) in his book that in order to design something, the first step that must be done is needs analysis. It can be said that needs analysis is the initial process of identifying student needs in a number of ways that are used as focus and consideration in taking and determining teaching material for a learning institution.

The term "needs" indicates the existence of things that require a particular solution to be done. According to Lamri (2017) that the term "needs" indicates the existence of certain problems which call for intervention and resolution. The main focus on a problem is a description of what must be learned, difficulties must be resolved, challenges that must be faced, and decide what should be raised to solve the problem.

Before analyzing the needs of students, the teacher is obliged to understand in advance the special goals of students. As English for a particular subject, here shows that each student studies English for a particular purpose to be achieved. For example, students learn English because they want to communicate using English well in the accounting area. If the specific purpose of students is to learn English for accounting activities, automatically the teacher must first know and provide English teaching materials that are suitable for accounting activities in the teaching and learning process of English.

According to Robinson (1980) in Choudhary (2015) teaching English for certain purposes can be referred to as English for Specific Purposes. For teaching English in a certain scope it is necessary to provide certain English teaching materials as well, which can support the students' English communication skills that are in line with their majors. In addition, Basturkmen (2006), states that ESP is a program that offers learning English for specific purposes or to focus on a particular topic. So it can be concluded that ESP is a forum for forming English teaching materials related to narrow spaces but is very useful to support the improvement of special skills of certain students. As such, ESP can provide benefits to subjects in preparation for engaging in the real world from the scope of their subject's work.

As explained earlier, an analysis of student needs is the first step to designing a program and identifying what needs to be learned, so it can be said that the analysis of student needs tries to investigate the relevance of the target language (English), proficiency, and what students want to do to master English.

According to Hutchinson and Water (1987), there are two types of needs that are the focal point in conducting needs analysis namely; target needs and learning needs. The first type is "target needs", which aims to analyze what students need in learning English in a target situation. There are 3 components in the target needs, namely: necessities, lacks, and wants. Needs are what students must know in using English to communicate effectively in a target situation. Shortcomings, at this stage aims to provide information on what is already sufficiently understood by students who are made as information on student deficiencies, so researchers know the shortcomings of students based on what students know enough about English. Meanwhile, the desire is a part of seeing each student's desire for his own needs in learning English. The second is learning needs. Hutchinson and Waters (1987) say that "learning needs" can be defined as what students need to understand English learning. From this activity researchers can take information to organize and create learning plans according to what students need so that they can support students' interest in learning English.

As for the problem which is the support in this research is the affirmation by the deputy governor of West Sumatra NasruL Abit while attending a job matching activity at SMKN 1 Padang, he said that SMK graduates must be prepared to compete in the world of work with adequate mastery of English, remembering during the times This MEA is free to enter to occupy existing jobs, graduates of vocational schools must fortify themselves if they want to get jobs right away and to be able to host their own country. Mayor of Padang Mahyeldi also said the same thing and emphasized that schools should revise the existing curriculum to educate English in the needs of vocational majors. [HarianHaluan.com](http://HarianHaluan.com).

On this occasion the researcher intends to conduct research that refers to the need for English language material for the accounting department as a role (ESP).

English for special purposes is teaching English based on specific needs or areas of expertise. Making an ESP course beforehand requires an analysis of the needs of a major. Based on this, researchers are motivated to conduct a study entitled "The Needs Analysis of English for Accounting in SMK Negeri 2 Sidrap".

This research focuses to analyze the students' needs in learning English due to all of the students learning English generally. The students used English textbook that the content is same with other majors. In fact, as mentioned before, many majors are provided by vocational secondary education institutions but have significantly different needs in English conducting this research, the writer tries to find out the needs of the eleventh grade of accounting students of SMK Negeri 2 Sidrap in learning English. Furthermore, result of this research can be used as suggestion to SMK Negeri 2 Sidrap to design specific English material for accounting student.

### **1. English for Specific Purposes (ESP)**

Basturkmen (2010), said that ESP can support students in using English in academic, professional, and work environments. This is in line with the opinion of Day and Krzanowski (2011) in their book on ESP and the objectives of ESP that ESP (English for Specific Purpose) learns and teaches specific skills about language needed by certain students for specific purposes. The aim of ESP is to provide a continuous range of majors or expertise with the ability to communicate effectively, according to the needs of students in the professional career world, and ESP can also be used to find work.

#### **a. Origin of ESP**

According to Hutchinson and Water in his book (1987) said, Why did it happen? it can be seen from the development of human activity from several unified trends. English lessons for certain purposes are very important. three general reasons for the importance of learning ESP:

##### **1) The Demands of a Brave New World**

In 1945 at the end of the second world war, showed a great expansion in the scientific, technical, and economic fields on an international scale. This expansion is the reason people want to learn English, this is because at that time English was the key currency of international technology and trade.

Previously there was no reason why someone had to learn English or other foreign languages, but because of demands from the international world as well as being a personal goal for someone in international technology and trade. For example, women entrepreneurs or business people who want to sell products, mechanics, doctors, and students who want to read a guidebook but are only available in English.

The general effect of this development is the pressure on language teachers to teach languages according to what is needed.

## 2) A Revolution in Linguistics

Widdowson, 1978 in Hutchinson and Water's book said that traditional English or the purpose of English in a linguistic context is actually different in the use of English in real world communication. such as the communication that occurs between the tailor and the customer and the doctor and pasien. this shows that the use of English is very different in every condition both in terms of expressions and writing. so Hutchinson and Waters said the simple idea that:

"If language differs from one use situation to another, it should it is possible to determine the features of a particular situation and then make these features the basis of a learning course."

It can be concluded that the basis in seeing the English language needs of a person or group of students is to be identified by analyzing the linguistic characteristics of their specialist field of work or study.

## 3) Focus on the Learner

Basically every student has different needs and interests which are at the same time motivating students to learn. so, the way that can be taken in teaching English is to provide reading texts in accordance with the specialties of each student. This also serves as an example in shaping the ESP course.

There are 3 factors of ESP growth, namely; expansion of demand for English which focuses on certain majors and needs, developments in the field of linguistics, and psychology education.

Based on the explanation above, it can be concluded that the influence of the world and revolution really puts pressure on learning English. Use English in accordance with the special and needs of each individual. Adequate English in the field is very important and useful.

### **b. The Presence of ESP in English Language Teaching**

ESP cannot occur without a cause. As said by Hutchinson and Waters in his book that, ESP exists because it is triggered by two very strong substances; communication and learning. it also becomes the foundation for the emergence and existence of ELT, and then develops into several branches.

### **c. ESP and General English**

Holme (1996) in Basturkmen's book (2010) says that, general English underlies its concept on the reality around students have. As in adolescents, general English courses for teenagers will be made according to the needs of adolescents. this also comes from the first step taken is to analyze needs. almost all types of courses that form must be based on analysis of student needs. so it can be said that ESP is basically almost the same as general English but ESP in the process is more limited and narrowing and focusing students on English in accordance with student specialization.

### **d. Characteristics of ESP**

According to Wello and Nur, 1999 that, ESP courses can be characterized by some features but in practice it is common to find courses which the organizers wish to think of as ESP courses but which do not seem to fit the agreeable criteria. In addition, Dudley Evans and St. John in Basturkmen (2010) say that ESP is designed to meet the learners' needs.

**e. Needs Analysis in ESP**

Bastukrmen (2010) said, the ESP course exists as a place for learning to improve communication skills so that it can support students' abilities in a discipline both in a profession and workplace. ESP refers to the learning of English in a particular scope that requires description in the process. the intended stage is identifying the language and special skills needed in a particular study group, this is needed to determine and perfect the content in the ESP course and can also be useful for assessing students as information retrieval or reference material going forward, this process is what is meant by needs analysis.

**2. English for Accounting**

Accounting is synonymous with the language of business, because business relies on accounting, this is also emphasized by Nabipour, Shababi, Malakian (2015), which states that true accounting has been referred to as the language of business.

**a. Definition of Accounting**

Accounting is the process of recording, classifying, processing, and presenting data, recording any transactions that are related to finance. in general accounting is an activity to make a financial report that can be accounted for as information.

from the description above, the notion of accounting is an activity of identifying, grouping, assessing, and calculating various events related to finance so that it becomes qualitative and quantitative data that can be used as a benchmark in decision making, Amin W (2997) in Zocara Blogspot.

**b. Accounting function**

Accounting functions as financial information of a company or organization, both as information about the value of the company and, information about the advantages and disadvantages of the company and business.

**c. Accounting Activity**

1) Identification Activity

Namely an activity in the accounting process by introducing all transactions that exist within the company.

2) Noting Activity

Namely an activity or activities in the accounting process carried out by recording all transactions that occur carefully, systematic and sequentially.

3) Communication Activity

Namely the activities taken related to the existence of an accounting report. The information is in the form of financial statements that are used by all users of the company's financial statements or parties who have an interest both in the company's internal parties or parties outside the company.

**d. Accounting Principle**

The accounting principles are classified into two parts namely; Accounting concepts and accounting conventions

1) Accounting Concepts, the word "concept" means the basis or reference for accounting activities. The following are important accounting concepts; Separate entity concept, going concern concept, Money measurement concept. D) Cost concept, Dual aspect concept, Accounting period concept, Periodic matching of cost and revenue concept and, Realization concept.

2) Accounting Convention, the term 'convention' includes customs or traditions that guide accountants in preparing accounting reports. The following are important accounting conventions; Convention of Conservatism, Convention of full Disclosure, Convention of Consistency and, Convention of Materiality.

## METHODS

Research activities carried out to find a truth, facts, and solutions about a thing or problem in the fields of economics, politics, education, etc. In a real life problems are often found that make a person or researcher interested in finding out the truth and a way out to solve the problem. That process is called research. Good research is research in the process of using the method. Taking the right method allows the creation of good research results. Walidin, Saifullah, and Tabrani (2016) in his book.

As also said by Triwang (1997) in Walidin, Saifullah and, Tabrani (2016) that, methodology in science is an important and vital part because it is a concept for producing science or theory.

According to Kuntjojo (2009), the type or method of research is divided into 2 types of methods namely quantitative research methods and qualitative research methods. Quantitative research methods are research methods that in the process produce numbers as analytical material for the achievement of research results whereas, skin research methods are research that aims to understand the events experienced by a particular object such as behavior, motivation, perception etc., both in ways descriptive and holistic in the form of words, with the use of various natural methods.

In this study the researchers used qualitative research methods. There are several types of skin research and on this occasion researchers used qualitative phenomenology. This type of research is considered appropriate because this research is a form of research in which the researcher seeks to understand how one or more individuals experience phenomenon. It can be concluded that by using this method the researcher is able to find out the English needs of accounting major students.

This research will conducted at State Vocational High School 2 Sidrap on Jl. General Ahmad Yani No.1 Rappang, South Sulawesi. The subject is eleventh grade student majoring in accounting in the academic year 2019/2020.

The sample of this research is divided into:

Table 3.4.2: Sample

No.	Class	Famale	Male
1.	AKL 1	19	7
<b>Total</b>		<b>26</b>	

An English teacher of vocational high school Negeri 2 Sidrap especially, those who teach in AKL 1, there is 1 teachers.

Collecting data in this study, using 3 techniques:

1. Classroom observation checklist by Fatmawati (2017)

Observation is a way that is structured and integrated systematic and selective to look and listen carefully to the required interaction or phenomenon. In this study, the researchers observed the subject without any participation from anyone. This means that researchers simply watch English talks and the process of teaching in the classroom. In this case, researchers used a classroom observation to check carefully the process of learning English.

2. A list of questions by Rahayu (2014)

The second technique is based on questionnaire data collection techniques. The questionnaire is a written list of questions and answers were recorded by respondents. The author uses a questionnaire with four optional answers. This questionnaire consists of 20 questions derived from the Target Needs and Learning Needs



### 3. Teacher interview

The third technique is interviewing an English teacher majoring in accounting with the aim of knowing the source of teaching materials and obstacles experienced by the teacher in teaching English in the eleventh grade of accounting students.

In this study the researchers chose a qualitative method. To analyze the data collected, researchers used analysis phenomenon. First, the researchers describe and analyze the collected data, and then, researchers conclude based on the phenomenon.

## RESULTS AND DISCUSSION

### 1. Teaching and Learning Process of English in Class XI AKL 1

#### a. English material for accounting students.

Based on data taken in classroom observation checklist during the process of teaching and learning English, in the process English teachers use English textbooks as the main source.

The teacher only focuses on the material in the English textbook without using other references to support the needs of students, especially majors in accounting such as entering vocabulary related to accounting. When the teacher submits the material, some students don't pay attention properly. They are busy with their own activities such as playing, having conversations, or just keeping quiet and looking to the other side.

#### b. Responses from accounting students.

Based on the results of the research above, it can be seen that the teacher's effort to provoke the activeness of students in the teaching and learning process of English has been maximized, but it cannot be denied that there are some students who do not respond to the teacher well. They just kept quiet, but besides that most of them showed very good participation by answering the teacher's questions even though they answered the question simultaneously.

When the teacher gives them the opportunity to ask questions related to the material, only a few people do it. In addition, when teachers give them the opportunity to share their opinions regarding subject matter, no one is willing to share their thoughts. It might be influenced by insecurity.

#### c. English Teacher Techniques.

In the process of teaching and learning English in class, English teachers apply group discussion techniques. English teachers explain students about the rules in group discussion and tell them what they must do in their group.

### 2. Students conditions and English teaching materials from English teacher interview.

Based on the results of the English teacher interview above it can be stated that, the ability to speak English for class XI AKL 1 students is at the middle to upper level, the difficulty of students lies in the lack of knowledge about vocabulary. There is an ability that is considered lacking by English teachers, namely the ability to read. The basis for choosing teaching materials is based on the basic competencies sent from the curriculum structure, then made a syllabus. Material that is often used in class is also in accordance with existing basic competencies and based on textbooks. Based on the interview above the material taught is in accordance with the material in accordance with the structure of the curriculum. Books used by students consist of two books namely, mandatory books and free books. In learning teachers also usually use LCD and other media.

The Accounting Students' Need in Learning English (Need Analysis).

#### b) Target Needs

1) Necessities Based on the results of the needs analysis questionnaire above, it can be seen that as many as 80.8% of students expect English language proficiency, to support their work later (can understand various forms of text and understand the implied meaning contained in a text), because the percentage is the highest number. While for intermediate 11.5%, and for beginners 7.7% only. 46.2% of students want to use English more often for a. interact verbally with coworkers or clients. 11.5% for interacting in writing, and 23.1% each for reading and translating company documents both formal and informal.

## 2) Lacks

Based on the results of the above research it can be seen that the level of mastery of English for class XI AKL 1 students is dominated at the level of mastery of intermediates (mastery of a number of expressions and vocabulary on certain topics, experiencing some difficulties in grammar, vocabulary, and pronunciation), while the percentage is 53.8% and then followed by the beginner level 34.6%. for the problem of learning difficulties in English, as many as 65.4% of accounting students in class XI AKL 1 have difficulty learning to speak. 23.1% for learning difficulties writing

## 3) Wants

Based on the data that has been taken, it can be seen that the desire of students to use English to interact verbally in the later work world, this is among the most desirable students with a percentage, 46.2%. As for those who want to use English with good grammar as much as 30.8%.

## c) Learning Needs

### 1) Input

Based on the results of the study, it can be seen that the topics according to AKL 1 students are effective in learning English are topics related to daily life 53.8% and topics related to the majors they choose are 30.8%. while the input that students find interesting and effective for learning English for their majors is 61.5% dialogue texts. vocabulary list that is equipped with 50% pronunciation. using images or photos from 34.6% of voters.

### 2) Procedures

Based on the results of the research needs analysis can be seen that there are four listening activities that are preferred by students. The fourth activity is answering questions based on oral texts in the form of multiple choice 46.2%. Listening to oral texts and recording important information is 30.8%. Listening to the spoken text then selects 30.8% true or false statements. Answering questions based on oral texts in the form of essays 26.9%. As for the duration of recorded text that students like for listening to text is 2-3 minutes gets a 50% response, and for 3-4 minutes duration is 38.5%.

Speaking activities that are quite preferred by students with their respective percentages as follows, for group or group discussions 61.5%, dialogue in pairs and role playing 46.2%, and retelling 26.9%.

A number of reading activities that are liked by many students. like, answering questions based on reading in the form of multiple choice 42.3%. answer questions based on readings in the form of essays 30.8%. Determine the main thoughts in paragraph 26.9%. while looking for information / important points and matching two statements (matching) 23.1% each. As for the length of the reading text that according to students is suitable for reading text is 150-250 words indicated by 50% of voters, and for <150 words as many as 34.6% are interested people.

Writing activities that are liked by AKL 1 students with 57.7% responses are arranging random sentences into good paragraphs. 38.5% like to rewrite stories in their own words (paraphrasing).

Vocabulary learning activities that are preferred by students are identifying types of words such as, nouns, verbs, adjectives, adverbs, etc., by getting 53.8% interest. looking for synonyms and working on crosswords, 38.5% each.

The preferred grammar learning activity is making example sentences in accordance with the grammar material being taught, with an interest of 53.8%. Complete sentences with correct grammar 30.8% of those interested.

Pronunciation activity that is liked by students is listening to the pronunciation of words and then imitating, which is supported by 84.6% of voters. sing English songs 26.9% of voters.



### 3) Settings

Based on the results of the study, it can be seen that an effective way for students to learn English is to study assisted by instructors / instructors who are supported by 61.5% of voters, while learning in groups and learning with facilities such as computers, LCDs, etc. 38 each , 5%. As for the time needed for students to do a course in English books in general is 10-15 minutes with a total response of 42.3% while for the duration of 5-10 minutes and > 15 minutes respectively 23.1%.

### 4) Learners' role

The results showed that the role students wanted in learning English was as a listener, then carry out what the teacher ordered and as active participants who responded to the teacher's explanation or question, each attracting 38.5% of students. as active participants such as responding, giving advice, criticism, and input to teachers as much as 34.6% of voters.

### 5) Teachers' role

Berdasarkan penelitian yang telah dilakukan dapat dilihat dari peran guru yang diharapkan dari siswa adalah sebagai pusat kegiatan belajar mengajar di kelas, dengan persentase 53,8% dan sebagai pemberi saran, kritik, dan masukan untuk siswa 30,8%.

## CONCLUSION

Based on the discussion of the previous chapter, it can be concluded that accounting students of class XI AKL 1,

### 1.Target Needs.

Students require more specific English language material in their own field (accounting). This was supported by the results of a questionnaire that showed that 80.8% of accounting students expected proficiency in English to support their work later. 46.2% of students want to use English more often for a. interact verbally with coworkers or clients. 11.5% for interacting in writing, and 23.1% each for reading and translating company documents both formal and informal. This confirms that all activities related to the work and duties of accountants all require good English.

As for the difficulties that are often encountered by accounting students in learning English is to speak 65.4% of students experience it. this also becomes the focus because the accounting department will later be related to communication, namely activities to communicate accounting information in the form of financial reports to users of financial statements or parties concerned. Students' desire to use English to interact verbally in the later work world, 46.2%. As for those who want to use English with good grammar as much as 30.8%.

### 2.Learning Needs

Based on the results of research in particular the AKL learning needs 1 topic which according to students is effective in learning English is a topic related to daily life 53.8% and topics related to the majors they choose are 61.5%. while the input that students find interesting and effective for learning English for their majors is 61.5% dialogue texts. vocabulary list that comes with 50% pronunciation. using images or photos from 34.6% of voters.

In addition, based on classroom observation checklist, in the teaching process the instructor is required to find an appropriate way that students can be more interested and focused on learning because during the process of teaching English some students do their own activities and do not respond well to teacher questions. therefore to maximize their competence, twenty-six accounting students hope that the school can design the ESP program.

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Finally, the researcher realizes that this thesis is far from perfect. Therefore, criticism and suggestion from the readers are greatly appreciated for the improvement of this thesis.

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### Nb.

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