

NEEDS ANALYSIS OF *ENGLISH FOR ACCOUNTING* IN TERTIARY EDUCATION

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Abstract

This study focused on needs analysis and course design of English for accounting in tertiary education in Kuningan regency, West Java. It aimed to investigate the required learning materials and the suitable learning activities for accounting students of tertiary education. This study employed qualitative method. It was conducted in qualitative design with data collected quantitatively through questionnaire and some collected qualitatively through interviews and document analysis from students and lecturers. The questionnaire was used for descriptive statistics, whereas interviews and document analysis were used for the collection of more in-depth and emergent data. This study revealed that listening and speaking skills are the priority in teaching English which is closely followed by writing and reading. The highest students' preferences for classroom learning activities are vocabulary exercising, followed by simulation and grammar exercising. It is also found that most students consider English important in their future career, and they might need English to communicate with colleague and customer. This information target situation should be taken into consideration as the basis of syllabus and material development. The information from target situation analysis is important in ESP course since it is all about eliciting what the learners have to know related to their future career.

Keywords: *Needs Analysis, English for Accounting, Tertiary Education*

INTRODUCTION

The year of 2015 becomes the commencement of ASEAN Free Trade Area (AFTA) which has brought Indonesian students high demand on education especially on their English proficiency. Hall (1996) claims that such changes have resulted in demand for new skills, particularly in industries related to technology, economics, science, health and entertainment. Concerning this issue, higher educational institution especially

vocational school and university should produce learning outcomes correlated with job competencies needed in their future working world. This condition indeed has been a big task for ESP teachers to deal with.

Curriculum is precisely one of the most important things in education. It must be designed appropriately to reach the goals of education. One of the main assumptions of curriculum development is that a major educational program should be

based on an analysis of learners' needs. Procedures used to collect information about learners' need are known as need analysis (Richards, 2001).

Periodically evaluating and revising existing language programs may give a lot of benefits for developing curriculum effectively. The basic concept of renewing the curriculum is to unite needs assessment and curriculum development process. Lepetit and Cichocki (2005) claim needs analysis is central importance for developing curriculum. Grier (2005) suggests that curriculum developers must have tenable information which will provide them a basis to ensconce their curricular decisions. If needs assessments are united with curriculum goals and objectives, students will not be in 'an either-or situation but rather can select options that benefit both the learners and society' (Grier, 2005: 60). Belcher states that needs assessment should be the bedrock on which all decisions are based and lists the roles of ESP professionals as 'needs assessors first and foremost, then designers and implementers of specialized curricula in response to identified needs' (2006: 135).

Needs analysis then is an important part of language curriculum design. It involves looking at where the learners are now in their knowledge of the language, where they need to get to in order to use the language for the purposes they are aiming for, and what they feel they want to learn (Nation, 2000). A very useful way of taking account of learners' needs in a language course is to use a negotiated syllabus. This involves the teacher and the learners regularly negotiating with each other to decide what will be taught and how it will be taught. Needs are described as objective and subjective (Brindley, 1989: 65), perceived and felt, target situation/goal

oriented and learning, process-oriented and product-oriented (Brindley, 1989: 63); in addition there are necessities, wants and lacks (Hutchinson & Waters, 1987: 55). These terms have been introduced to describe the different factors and perspectives which have helped the concept of needs to grow. Each of these terms represents a different philosophy or educational value, and merits careful thought.

The importance of needs analysis is mentioned by Hutchinson and Waters (1987), Jordan (1997) and Robinson (1991) when saying that any approach to course design should start with some kind of analysis of: target needs, present situation, language, etc. With the data obtained it will be possible to formulate 'general aims' and more 'specific objectives' as intended outcomes. These specific objectives should realize the learners' needs, and provide the basis for decision making in the programme. Techniques and procedures used for collecting relevant information for syllabus design purposes are referred to as needs analysis. This information concerns the learner, the learning purpose, and the contexts of use as well as learner or learning preferences. Nunan (2000) establishes a distinction between 'objective' and 'subjective' information (or needs). Objective data (age, language, educational background) concern facts about the learner. Subjective information concerns the learners' attitudes, wishes and preferences.

Several researchers have conducted studies on needs analysis in EFL context. Hadijah (2010) held an analysis of materials and students' needs in learning English. This case study was conducted in Institute of higher education of economics in Bandung. She assumed that ESP class is not intended to teach content but must

focus on teaching language skills. A needs assessment survey also has been conducted by Soruc in 2012. He investigated need analysis on the context and program of an English preparatory school in Istanbul and suggested new ways and rationale for making curricular decisions. The study used a needs assessment survey and interviews with a number of EFL learners at school. The results showed that the program proved sufficient for learners' language skills. His study revealed that needs analysis plays an important role in making curricular decisions or renewing language programs.

Another research on EFL curriculum and needs analysis as an evaluative study had been conducted by Alhamlan in 2013. A questionnaire employing a three-point scale with ranges; "high", "mid", and "weak" was used. The questionnaire items were prepared by the English Language Development Project (ELDP). The questionnaire consisted of fourteen items to evaluate how the students perceive the 'Traveller 5' textbook. The items of the questionnaire tackled a number of syllabus design issues such as layout and design of the textbook. The results of the research revealed that the syllabus meets the requirements of the students in general sense. However, students did not give high evaluation to issues such as; the difficulty of the material in the textbook, the allowing students to interact in the classroom, and the number of the new vocabulary items in the textbook. The paper suggests focusing on these items in order to make it based on students' needs.

In the history of education in Indonesia, there have been various kinds of curriculum developed, but it seems that there has not been an appropriate curriculum that meets our students' need. Longstreet and Shane (1993) reveal another

side of curriculum which requires decision making: 'Curriculum is a historical accident—it has not been deliberately developed to accomplish a clear set of purposes'. Rather, it has evolved as a response to the increasing complexity of educational decision making.

The competition to get the job as advertised in many job vacancies stated that English is required in term of fluency in written as well as spoken forms. So the university students should be able to perform their English competence; General English (GE) as well as English for Specific Purpose (ESP). However, the present situation of learning English in Indonesia has not really fulfilled those issues (Alfiyati & Mariana, 2014). Therefore, by this study, a deep analysis on needs of English for Accounting in a university in Kuningan was conducted in order to enhance the implementation of the newest curriculum for accounting students of tertiary education.

METHOD

This study employed qualitative method. It was conducted in qualitative design with some data collected quantitatively through questionnaire and some collected qualitatively through interviews and document analysis from students and teachers. It investigated a phenomenon which is described by Cresswell (1994) as an approach which inquires often makes knowledge claims based primarily on constructivist perspectives. The researcher physically went to the people, setting, site or institution to interview or record in its natural setting. The questionnaire was used for descriptive statistics, whereas interviews and document analysis were used for the collection of more in-depth and emergent data (Frankel and Wallen, 2012).

In this study, data were collected first through questionnaires. As Richards (2001) and Graves (2000) remark, questionnaire is essential instrument to gather information about students' needs and context. Then the interview was conducted in collecting the data from English lecturers. The small numbers of participants who were interviewed were chosen based on a purposive sampling. This is in line with Silverman (2005) who stated that qualitative research designs tend to work with a relatively small number of cases. The data were taken from a university in Kuningan. The participants were 40 university students majoring accounting and the English lecturers who have been teaching EFL for at least 5 years.

RESULTS AND DISCUSSION

Learning Materials

The first part of questionnaire revealed two issues on students' present situation i.e. students' language skills competency and students' difficulties in mastering four English skills. These two issues are very important to measure student's level of competency and what problems do they face in learning English. The following table shows student's self-rated on their English competencies from questions number one to seven.

Table 1. *Students' Language Skills*

No.	Language Skills	Number (percentage)				Total (%)
		very weak	weak	fair	good	
1.	Listening	6 (15%)	19 (47.5%)	14 (35%)	1 (2.5%)	100
2.	Reading	2 (5%)	15 (37.5%)	22 (55%)	1 (2.5%)	100
3.	Speaking	5 (12.5%)	21 (52.5%)	11 (27.5%)	3 (7.5%)	100
4.	Writing	8 (20%)	10 (25%)	19 (47.5%)	3 (7.5%)	100

Table 1 shows that students' self-rating of the needs in the four language skills was various. As indicated in Table 4.1 most students considered their English language skills competency at fair level. There were 35% students who self-rated themselves at fair level for listening skill, 55% for reading, 27.5% for speaking, and 47.5% for writing. These results indicated that listening and speaking skills are the first priority in teaching English which is closely followed by writing and reading. All this is realized in a special setting, labelled a *learning environment*, in which the many and sometimes strongly different tasks are assigned to the participants. The content of the communication involves a

domain of the economics and business or a part of it (object), the conceptions about this, and the representation of both the object and the conceptions in pictures, icons, and symbols (including language).

Table 2. *Students' Competencies*

No.	Language Aspects	Number (percentage)				Total (%)
		very weak	weak	fair	good	
1.	Grammar	1 (2.5%)	25 (62.5%)	12 (30%)	2 (5%)	100
		6 (7.5%)	29 (72.5%)	7 (17.5%)	1 (2.5%)	
2.	Vocabulary	3 (7.5%)	23 (57.5%)	12 (30%)	2 (5%)	100
		3 (7.5%)	23 (57.5%)	12 (30%)	2 (5%)	

Table 2 shows students' ability in terms of language aspects. There were 62.5% students who said that their grammar was weak and 72.5% students thought that their vocabulary was weak. The findings showed that speaking seems to be the most difficult skills for the students. This might be because the students are learning the language in environment where exposures are not always available. Meanwhile, in writing, it requires writers to have a great deal of lexical and syntactic knowledge as well as principles of organization in L2 to produce a good writing (Tangermpoon 2008, in Hadijah, 2010).

This valuable information can be used to decide what skills to be focused more and what proficiency level should the ESP material to be designed. Appropriate material objectives and proficiency level will help students to absorb the less opinion about on successfully. As what stated by Brein (1984) in Nunan (2000):

"Since language is highly complex and cannot be taught all at once at the same time, successful teaching requires that there should be a selection of material depending on the prior definition of objectives, proficiency level" (Brein 1984, in Nunan 2000).

Table 2 also indicates that students considered listening and speaking are difficult to some extent. There is

consistency between what students stated in their opinion about their English competency and what skills they consider difficult. Concerning material development, English teacher should be able to use this information to adjust the material difficulties.

Next part of the questionnaire focused on finding what knowledge and abilities will the learners require in order to functioning effectively in target situation. The questions and responses are presented below:

Question eight (my favourite English skills ...) was focused on finding students preferences for language skills. A preferred language skill is reading 42.5% and followed by writing 40%, speaking 10%, and listening 7.5%.

Question nine and ten were intended to investigate teaching learning aids that help student learn easier and what have been provided so far. Based on the responds, written media and visual media (pictures, diagram, etc) help students learn easier and it seems the students' expectation on the teaching learning aid have been provided well in English for Business class. It can be seen from the use of projector, computer video, television, and library in English class.

Technologies can be used to scaffold the solution of complex problems

and projects by providing resources such as visualization tools, reference materials, and hints (Brown, 1995). Multimedia databases on CD-ROM, videodisc, or the World Wide Web provide important resources for students who are doing research. Technology-based reference materials provide several advantages over those in book format. Most important, they allow the presentation of information in audio or video format. In many cases, students can see an actual event and create their own analysis rather than reading someone else's description. Electronic references are easy to search and provide information quickly while students are in the midst of problem

solving. For example, definitions of words and their pronunciations are readily available while a student is reading or writing a story. Hints and demonstrations can be effortlessly accessed when a student is stuck while setting up a math problem. The knowledge that is acquired in these "just in time" situations is highly valued and easily remembered, because learners understand why it is useful to them.

The proposed English learning materials for ESP class in tertiary education majoring accounting are shown in the table below:

Table 3. *Required learning materials*

No.	Learning Materials	Skills Taught			
		Listening	Speaking	Reading	Writing
1.	Abbreviations/ Acronyms	✓	✓	✓	✓
2.	Advertising	✓	✓	✓	✓
3.	Business letters			✓	✓
4.	Computers	✓	✓	✓	✓
5.	Employment	✓	✓	✓	✓
6.	Graphs - Charts	✓	✓	✓	✓
7.	Interviews	✓	✓		
8.	Investment - Stock market			✓	✓
9.	Marketing - Sales	✓	✓	✓	✓
10.	Money - Finance	✓	✓	✓	✓
11.	Meetings	✓	✓	✓	✓
12.	Negotiations	✓	✓		
13.	Presentations - Vocabulary	✓	✓		
14.	Presentations-useful phrases	✓	✓		
15.	Telephone	✓	✓		
16.	Email			✓	✓
17.	Memo			✓	✓
18.	Transactions	✓	✓		
19.	Goods productions	✓	✓	✓	✓
20.	Economics and business documents	✓	✓	✓	✓

These findings revealed that ESP class must be set to provide students with specific skills on their field. Hutchinson et al. (1987:165) support materials that cover a wide range of fields, arguing that the

grammatical structures, functions, discourse structures, skills, and strategies of different disciplines are identical. More recent research, however, has shown this not to be the case. Hansen (1988), for

example, describes clear differences between anthropology and sociology texts, and Anthony (1998) shows unique features of writing in the field of engineering. Unfortunately, with the exception of textbooks designed for major fields such as computer science and business studies, most tend to use topics from multiple disciplines, making much of the material redundant and perhaps even confusing the learner as to what is appropriate in the target field. Many ESP practitioners are therefore left with no alternative than to develop original materials. It is here that the ESP practitioner's role as 'researcher' is especially important, with results leading directly to appropriate materials for the classroom.

Learning Activities

The intended purpose of this section was to discover what the learners needs in order to functioning effectively in target situation. The questions and responses are presented below:

Question eleven (*I can effectively learn English if the materials are delivered in ...*) was aimed to discover the students' preference of medium instruction in ESP class. A majority of the students, which is 92.5%, prefer mix English and Indonesian as the medium language in delivering the materials. It indicates that English teachers should consider the use of Bahasa Indonesia to some extent in delivering the materials.

Question twelve and thirteen (*I like learning English better in ...*) aimed at probing the opinion of the students about how they want to learn English in the classroom. 35% students prefer to study English in a small group and 65% thought that they would learn English better in a big group under teacher supervision. With

regard to learner-centered and assessment-centered issues, efforts were made to provide frequent and appropriate opportunities for formative assessment (Barron et al., 1998). These include assessment of student-generated products at various points along the way to problem solution such as blueprints or business plans, and assessment facilitated by comparing intermediate solutions with those generated by others around the country who are working on similar problem-based and project-based curricula. In these examples, assessment is both teacher and student generated, and it is followed by opportunities to revise the product that has been assessed. The revision process is quite important for students and seems to lead to changes in students' perspectives of the nature of adult work as well as conceptual growth.

Question fourteen showed that 62.5% students thought English subject is not similar to other subjects, accounting for example. A majority of students also thought that they need to have more hours to learn English for Business in the classroom (question fifteen). The answers for this question are varied. The highest duration among students' answer is eight hours per a week and some thought having English subject for more than two hours are preferable while in vocational schools in Kuningan English is taught for two hours per a week since the 2013 curriculum is instructing to do so (Permendikbud No. 70, 2013).

In question sixteen, students preferred to be corrected by teacher immediately when making mistakes are opted by the majority of the respondents. Feedback, revision, and reflection are aspects of metacognition that are critical to developing the ability to regulate one's own learning. Self-regulated learners take

feedback from their performance and adjust their learning in response to it. Self-monitoring depends on deep understanding in the domain because it requires an awareness of one's own thinking, sufficient knowledge to evaluate that thinking and provide feedback to oneself, and knowledge of how to make necessary revisions. In other words, learners cannot effectively monitor what they know and make use of the feedback effectively (in revision) unless they have deep understanding in the domain. The idea that monitoring is highly knowledge dependent creates a dilemma for novices. Thus, the development of expertise requires scaffolds for monitoring and self-regulation skills so that deep understanding and reflective learning can develop hand-in-hand.

Question seventeen then revealed that 95% students consider English is important in their future career and they might need English to communicate with

colleague and customer (question eighteen). This information target situation should be taken into consideration as the basis of syllabus and material development. The information from target situation analysis is important in ESP course since it is all about eliciting what the learners have to know related to their future career. This is in line with Tomlinson (1998) who stated syllabus that contains job-related English lesson is an important component in ESP course.

Question nineteen (*I consider learning activities below as ...*) aimed at eliciting students preferences for classroom learning activities. Opted by 55%, that is the highest, are vocabulary exercising and simulation. Followed by drilling 35% and 32.5% students thought grammar exercising are also important. The data from this session are presented in the following table:

Table 4. *Suitable learning activities*

No.	Learning activities in English class	Total (percentage)			
		not at all	less important	important	very important
1.	Role play	1 (2.5%)	10 (25%)	22 (55%)	7 (17.5%)
2.	Simulation	0 (0%)	2 (5%)	16 (40%)	22 (55%)
3.	Matching activities	2 (5%)	11 (27.5%)	20 (50%)	7 (17.5%)
4.	Answering questions from passage	0 (0%)	5 (12.5%)	28 (70%)	7 (17.5%)
5.	Answering questions with multiple choice	0 (0%)	3 (7.5%)	30 (75%)	7 (17.5%)
6.	Drilling	0 (0%)	4 (10%)	22 (55%)	14 (35%)
7.	Grammar exercising	0 (0%)	7 (17.5%)	20 (50%)	13 (32.5%)
8.	Vocabulary exercising	0 (0%)	1 (2.5%)	17 (42.5%)	22 (55%)
9.	Translating from Bahasa Indonesia to English	0 (0%)	2 (5%)	26 (65%)	12 (30%)
10.	Translating from English to Bahasa Indonesia	0 (0%)	7 (17.5%)	28 (70%)	5 (12.5%)

Generally, as it can be seen from the table, all the listed learning activities were considered important by majority of the students. Thus, teachers can integrate those activities in developing the materials and designing learning activities. It is commented that although there has been a preference for particular methods at different times, methods often continue in some form long after they have fallen out of favour. This remark is true regarding the grammar translation approach that is still alive in some parts of the world.

Although there is no question that the nature of a drill-and-practice application makes it ideal for providing endless practice in almost any curricular area, the use of drill-and-practice is inappropriate when a student is in an acquisition phase of learning (Richards, 2001). As the name implies, computer-based drill-and-practice is designed to reinforce *previously learned*

information rather than provide direct instruction on new skills. If technology is to be used during the acquisition phase of a new skill or concept, the tutorial is more appropriate than drill-and-practice. A technology-based tutorial differs from a drill-and-practice application in that a tutorial attempts to play the role of a teacher and provide direct instruction on a new skill or concept. The tutorial presents the student with new or previously unlearned material in an individualized manner, providing frequent corrective feedback and reinforcement.

The last question of the questionnaire was ‘to what extent English is beneficial in your future career?’. It is important to capture what students’ needs in their future career. The detail of target situation needs can be seen in the following table:

Table 5. *The benefit of English in future career*

No.	Benefit of English	Total (percentage)	
		beneficial	not beneficial
1.	Listening to instruction	37 (92.5%)	3 (7.5%)
2.	Reading to instruction	36 (90%)	4 (10%)
3.	Listening to direction	36 (90%)	4 (10%)
4.	Reading financial reports	27 (67.5%)	13 (32.5%)
5.	Taking note of transactions	30 (75%)	10 (25%)
6.	Writing journals	25 (62.5%)	15 (37.25%)
7.	Writing general ledger	29 (72.5%)	11 (27.5%)
8.	Making general ledger	24 (60%)	16 (40%)
9.	Making financial reports	30 (75%)	10 (25%)
10.	Compiling and sorting documents (invoices, checks, etc.)	30 (75%)	10 (25%)
11.	Writing memo and taking messages	36 (90%)	4 (10%)
12.	Reading related literature	28 (70%)	12 (30%)

A majority of students considered English was beneficial in some tasks: reading financial reports, taking note of transactions, writing general ledger, making financial reports, compiling and sorting documents (invoices, checks, etc.), writing memo and taking messages. The respondents seemed to predict that their

future career will deal with those accounting report, employing the same skills and strategies as would be required in the target situation.

These findings are in line with the purpose of an ESP course proposed by the experts. Its purpose is to enable learners to

function adequately in a target situation, that is, the situation in which the learners will use the language they are learning. Then the ESP course design process should proceed by first identifying the target situation and then carrying out a rigorous analysis of the linguistic features of that situation. The identified features will form the syllabus of the ESP course. Therefore, a course should be set based on a detailed profile of the learner's needs in terms of communication purposes, communicative setting, the means of communication, language skills, functions, structures, etc.

Data from Interview

There are two English lecturers of accounting students involved in this interview to analyze students' needs. Both lecturers agreed that English capability of their students is considered as elementary level. They added that only a few students are very good at English though. The statements from two interviewees seem to be in line with what students stated in students' questionnaire (see Table 1).

In relation to students' difficulties in learning English, both teachers agreed that their students found difficulties in decoding meaning of the subject matters written in English. Therefore, students need to learn 'specific technical vocabulary' to improve reading skills in the field of economics and business. Indeed, feedback is widely recognised as an important part of the language learning process and can improve the quality of writing 'when it is done during the writing process, i.e. between drafts' (Krashen, 1984: 11). The impact of teachers' efforts to focus on feedback as part of the process on ESP class led to significant improvements in writing style and language awareness in students' portfolios.

Lecturers claimed that their difficulties in conducting ESP class mainly appeared in terms of organizing the course. The problem arises because there was no the standardized material and syllabi about ESP teaching learning, so the lecturers taught general English in ESP class. It is also supported by Hutchinson and Waters (1987). They say that the emergence of ESP is due to escalating learning needs other than those of grammar and literature in the already existing ELT practices.

The biggest problems faced by the lecturers in a course drawing on source books were to provide systematic coverage of the important language and skills content of the course, and to make it seem like one unified course rather than a set of unrelated bits. Such courses were often organized around themes to provide this unity. Learners sometimes complained of not seeing any obvious progress when they did not have a set course book.

Generally, the more trained and experienced teachers are, the more likely they are to reject the idea of a single textbook. This means that they need to be aware of the various parts of the curriculum design process and need to be able to check that the greater freedom they have to draw on a variety of types of content, presentation and assessment is matched by monitoring of all parts of the curriculum design process.

In terms of accounting students' future career, lecturers responded that their students will usually work in many fields but in general they will work in financial accounting or taxation or even as secretary. They further explained those who work in financial accounting will be responsible for preparing financial reports ranges from loss and profit, balance sheet, capital statement, auditing process, etc. Those involve

accounting technical terms. Considering those responsibilities that the students will have in their job, lecturers said that English subject for accounting students need to emphasize more on writing skill. Moreover they stated speaking skill is also needed to communicate with foreigner client, for example answering telephone, answering clients' questions, etc, and writing skill is needed in handling accounting report. These findings are also in line with students' questionnaire result regarding students' future career.

Finally, based on the interview with English lecturers, the writer got the information that commonly the lecturers agreed to have a textbook presented with related-field information in it. They agreed that students need to learn 'specific technical vocabulary' to improve reading skills in the field of economics and business. As Nation and Macalister (2009) states, even where a course uses a prescribed textbook, has an externally imposed syllabus, or leads up to an externally set test, there are still plenty of opportunities for negotiation, particularly as to how activities are carried out and how internal assessment is done.

CONCLUSION

To sum up what has been discussed previously, the most important implication of the theory being discussed is that the teacher of English as a foreign language, especially for those who are dealing with the teaching of ESP must be aware of how to determine the learners' needs before designing the syllabus. Exploration on ESP and ESP teaching really needs to be kept conducting as the demand of English in work place is no longer only English as means of communicating everyday issues to build a good social interaction, but it has been moving ahead to specific English for

enhancing knowledge to keep up the pace with the world's rapid development. Therefore, provision of qualified work force mastering English demanded by work place is a must, and university is one of the best places to start it.

In addition, ESP should be applied in vocational schools and university level as students have already decided the major they want to take. Thus, English taught should have been specified to their major and materials are adapted from the ones used in the real work place. It should have practitioners having good command and knowledge of English playing the role as the ESP teachers instead of English teacher having no experience and knowledge in the specific field needed.

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