Need Analysis of English Material Adaptation for Accounting Study Program in Vocational High School

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Abstract. The researcher could analyse the student to investigate the students' needs of practicing English through the need analysis perspective in the context of Vocational High School Investigating students and teacher perception in accounting program toward English targeted needs in one of Indonesian private Vocational High School, and As constructive inputs for curriculum designers to develop English materials for students' accounting programs suited to their needs. Current study uses qualitative design and assessed student needs. Learn English in a vocational training in Indonesia. All necessary data were first collected by her web-based questionnaire and semi-structured interviews. The reason for using descriptive research is that qualitative approaches helps to better understand the research question than using either one (Creswell, 2014) We chose this study because we need to know deeply how the participants perceive the target's needs in the accounting space.

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INTRODUCTION

The students at the secondary level are forced to have qualifications in accordance with their program. For this reason, Vocational education should provide opportunities for the students to acquire those competencies in order for them to be ready to contend the demand of today's marketplace. it is clearly stated that to enter to the workplace and developing professional behavior vocational education should give the priority to prepare vocational high school (henceforth VHS) students. The urgency of students need in VHS of Mojokerto are English materials adaptation on aspect of understanding the meaning of

each sentence and vocabulary which have different meaning with basic English. Moreover, accounting program material adaptation need to use technique "adding", mean that the teacher must have own way to solve the students problem. Such as: giving some vocabularies that have connection with material adaptation, explain more about English accounting, and giving task that relate with English material accounting program

However, the content of the school-based curriculum (KTSP) and curriculum 2013 (K13) for vocational education in Indonesia had General English (Henceforth, GE) material. In fact, the English teachers in both VHS and general schools even use the same course books that are provided by markets that the contents are frequently inadequate to the VHS students' needs, as Mahbub (2018) has argued. A similar phenomenon has currently occurred in accounting program in one of private VHS in Mojokerto, in which the learning materials are not in line with the needs of that field. More surprisingly, the national standardized test (UN) conducted by the Indonesian government has similar contents for all programs in VHS. In fact, it is same as GE and national standardized test or Computer Based Test set as two parameters for high school standards graduation requirements in Indonesia.

The Accounting Program is one of the vocational high school professional education programs in Indonesia that focuses on providing students with the planning, management and evaluation of goods and services to meet the needs of specific businesses and organizations. Unfortunately, the English course books used by teachers and students in the classroom still use GE. As a result, students with diverse needs will be able to develop advanced disciplinary/professional languages, where English plays a central role in teaching the development of learners' professional language competencies and subject-specific knowledge and skills. It does not meet the growing demand for understanding knowledge, and practice (Cai et al., 2018). As such, it is not contextualized for students in accounting programs.

As already discussed, the question arises: "What are the English language materials for vocational accounting programs?" Therefore, the purpose of this study is to identify the needs of English in English practice from the viewpoint of needs analysis in the context of VHS in accounting programs. This research contribution hopefully will enrich the reference material for developing or designing English teaching materials in accounting programs according to student needs. Another contribution of this current study is constructive input for curriculum designers to develop English language teaching materials for student accounting programs that meet their needs.

Need Analysis and ESP

Need analysis the process of establishing the what and the how of the course. After conducting needs analysis, determine the goals and objectives would be conducted. In other words, Goals and objective should be the outcomes of need analysis (Sari & Atmanegara, 2018) ESP is identified as typical of a typical of a particular context of use (Sari & Atmanegara, 2018). It is meant that the learners would likely meet the target situation Most teachers recognize the need to make the learners aware of the potential

28

Need Analysis Of English Material Adaptation For ...   *S. Marathus. Wardani, & Ismaili*

relevance and utility of the language and skills they are teaching. In ESP, it is relatively easy to convince the learners that the teaching points are relevant and useful by relating them to known learner interests and to 'real-life' tasks, which the learners need or might need to perform in the target language. In general, English materials this is obviously more difficult; but it can be achieved by narrowing the target readership and/or by researching what the target learners are interested in and what they really want to learn the language.

The steps of ESP course design are established as follows: the outcomes of needs analysis, determining the goals and objectives, conceptualizing the content, selecting and developing materials, organizing the content of syllabus, and evaluating. Objectives underline any particular field and they stand as the basis for designing effective courses and evaluating performance to measure the effectiveness which objectives are achieved and the extent to which targeted problems are solved. To determine the objective of the course, needs analysis in ESP is essentially concerned with the reason why the leaners learn a language.

English Material

English material describes the process by which materials are arranged and used for language learning. Furthermore, English material has four advantages, including relevance, expertise development, reputation, and flexibility. Relevance means that the materials developed are likely to be relevant to the needs of students and institutions, revealing local content, issues and concerns. Skill development tools in the process of materials development help researchers and teachers increase their expertise and provide a wealth of knowledge and information about valuable materials properties. Reputation indicates that the developed materials have the potential to enhance the prestige of the institution, especially by providing students with effective teaching materials (Nartiningrum & Nugroho, 2020).

Flexibility refers to materials developed and can be adjusted as needed. In addition, there are his two main principles of materials development. First, the materials should address the needs of the learners. Second, the materials should be written in such a way that teachers can use them as reference materials in class. In this case, the teaching and learning process requires the teacher's creativity, so the developmental material serves as additional material rather than just a guide. To meet the needs of the teaching and learning process, trainers can obtain materials directly from available sources (Sari & Atmanegara, 2018).

English Material For VHS

They further state that goal needs consist of three items, including the learner's needs, deficiencies, and desires. To better understand this point, they provided clear definitions of necessities, shortages, and needs. First, need is determined by the requirements of the target situation, or what the learner needs to know in order to function effectively in the target situation. Second, deficiencies relate to gaps between the learner's existing competencies and the learner's aspired competencies. Finally, desire relates to the learner's self-awareness of what they need to know. Individual desires can vary and

29

Need Analysis Of English Material Adaptation For ...   *S. Marathus. Wardani, & Ismaili*

depend on the perceived needs of the course designer, but the learner's desire to influence learning effectiveness is noteworthy.

This current study applies the theoretical framework of the needs analysis model of Larson et al., (2021). It covers needs, including his three subcategories of Needs, Wants, and Wants, and his two main categories of Learning Needs: Learning Strategies and Basic Language Skills. Furthermore, a limitation of this study is only examining the specific content of target need areas that participants felt they should learn from.

English Material Adaptation in Accounting Study Program

Material Adaptation is the process of 'adjusting' the materials and the needs of the student to better maximize their needs in a given situation. The development of materials is not separated from formative evaluation, in which researchers introduce experts to consider the strengths and weaknesses of the materials. He needs at least two experts who are familiar with the content and didactic design of the material. Content experts are interested in determining content information in educational materials, such as completeness, accuracy, relevance, and timeliness. Next, instructional design professionals should consider the effectiveness of the instructional design of teaching materials in terms of task relevance, clarity and completeness of learning objectives, educational effectiveness of visual representations, and potential transmission and retention of learning content.

Moreover, Accounting students in VHS Mojokerto also need an effective and efficient English materials. This situation can be seen from a need analysis that has been done. The need analysis analyzed the Accounting students of VHS Mojokerto needs on English materials. The analysis mentioned that most of participants agreed that the current English materials are less related to Accounting. The participants also commented that teachers' understanding on terms and issues about Accounting was limited and the teachers were also not equipped with appropriate English materials. Furthermore, the result of questionnaire indicated that the students wanted to receive learning materials of language skills that were related to their major. The Focus Group Discussion held in the need analysis also mentioned that students needed learning materials related to Accounting because the students believed that the materials will be able to help them carry out their duties and assists the students to socialize in their future workplace.

The preliminary observation of the teaching English at accounting VHS mojokerto indicated that the English materials slightly fulfilled the students' needs of language skills. Whereas, the English class aimed at assisting the students in developing their skills of language to support their careers in accounting field. In the context of ESP teaching, ideally, the English learning should focus on facilitating the students to develop their language ability based on their own field of studies. Therefore, the teaching of English must be an opportunity for ESP students to know and acquire the language to assist their professional careers.

Previous Study

30

Need Analysis Of English Material Adaptation For ...   *S. Marathus. Wardani, & Ismaili*

Several academic papers are voluminous studies of student perceptions in the context of needs assessment. Today, there are more and more fields of ESP such as science, engineering, information technology, and business. A contemporary study (Cai et al., 2018) identified the needs of students in a accounting program conducted with his 32 participants in a private vocational high school in Indonesia and found that students had goals It turns out that they have different perceptions of their needs. Similarly, it identifies the learning needs of learners, including learning inputs, teaching and learning practices, teacher-learner roles, and teaching and learning attitudes.

A recent publication compiled by (King et al., 2020) categorizes the target needs of students (n=84) enrolled in ESP programs offered by fine arts faculties of private universities in Turkey. This result indicates that ESP programs should focus on the effective use of language strategies in specific tasks such as: B. Improve your presentation skills, learn key terms, compose email messages, and read academic papers.

Skhephe & Mantlana, (2021) examine a needs analysis of aviation English for air traffic controllers (ATCO) in Iran. A total of 278 out of 100 Iranian ATCOs were clustered as participants. The results showed that Iran's ATCO performance improved significantly with their knowledge. However, there is no good intermediary between work experience in the impact of attitudes on competence and successful completion of content-based language training (CBLT) courses.

From those previous works base on the various finding there many different problems in context of university students. Therefore, in this occasion the researcher could identify the need analysis of English material adaptation for accounting study program in high vocational school.

METHODS

Research Design

Based on the positivist and constructivist paradigms (J. w Creswell, 2018), this current study uses qualitative design (Fraenkel et al., 2012; Ivankova et al., 2006). and assessed student needs. Learn English in a vocational training in Indonesia. All necessary data were first collected by her web-based questionnaire and semi-structured interviews. The reason for using descriptive research is that qualitative approaches helps to better understand the research question than using either one (Creswell, 2014) We chose this study because we need to know deeply how the participants perceive the target's needs in the accounting space.

Context and Participants

The participant recruitment procedure was adapted from Hammersley & Trainanou, (2012). More specifically, I've explained these steps in this next part. First, I called the VHS director and asked permission to do this research. The principal then informed the English teacher about this study. We asked students for access via a WhatApp group. After that, we sent a declaration of consent to the students through this platform. I have applied as a research participant. It was from a private VHS in Mojokerto, Indonesia. They consisted of

31

Need Analysis Of English Material Adaptation For ...   *S. Marathus. Wardani, & Ismaili*

females (8) and males (7) from she was 16 to her 18 years old. This English teacher with a bachelor's degree has been teaching at VHS for about 11 years.

Instrument

In this current study, questionnaires and semi-structured interviews were used as data collection method. To protect the privacy of participants, the web-based questionnaire was intentionally designed to be anonymous and was uploaded via a Google Form proposed by (Dornyei & Taguchi, 2018). In addition, the questionnaire consisted of 11 items divided into two parts with different response formats (a closed Likert scale ranging from 1 (never) to 5 (always) and a 5-point Likert scale). Number of participants by age and gender as suggested by (Dornyei & Taguchi, 2018).

In addition, nine items were included in two parts aimed at gathering participants' perceptions of the English language needs targeted by the accounting program, including one item on learning English, which was the participant's target. We measured three dimensions: wants, needs, and shortages. 1 point for contextual issues in using English in future work. One item on the importance of four language skills in the field of future work. One component of proficiency in four basic language skills. 2 speaking items, 1 listening item, 1 reading item, 1 writing item.

Prior to using this tool, the questionnaire was developed in consultation with experts in the NA field. They were also involved in evaluating the content effectiveness of this tool. Based on reviews, comments, and feedback, inappropriate items have been removed (items 8 and 10) and some sentences containing inappropriate language have also been changed (items 7 and 10). After validation and modification, the instrument was tested for validation using a sample (5 students) not participating in this study. Finally, a 9-item web-based questionnaire was created and distributed to the participants.

The second tool is semi-structured interviews conducted with both English teachers and students. Three questions were included, including desire to attend an English course, need for English proficiency, and lack or difficulty in learning English. In addition, semi-structured interviews were also aimed at English teachers. This was done to obtain deeper, more detailed information and clarify data insights on the subject of the questionnaire. The interview is about 15-30 minutes. Finally, the results were analyzed and the conclusions drowned out.

Procedures

The first stage of data collection used qualitative data from a web-base via Google Forms. Additionally, a web link was created and published on social media platforms. Participants completed a questionnaire over 14 days. In addition, semi-structured interviews were conducted approximately two days after questionnaire distribution and recorded with an audio recorder to obtain accurate data for analysis.

32

Need Analysis Of English Material Adaptation For ...   *S. Marathus. Wardani, & Ismaili*

Data analysis

the verbal data from the audio-recorded interview was analyze using several steps of data analysis framework those are (1) transcribing the verbal data, (2) coding and classifying the data, (3) interpreting and communicating interview data (4) building credibility by providing an opportunity to the participants to member checking as purposed by (Widodo, 2014). These data transcriptions were linked up with previous work and analyzed deeply.

FINDINGS

This section considers target needs as the research domain based on student perceptions.

Want

Table 2. Students' view about purposes for learning English and uses English for their future work domain.

Wants	Options	F	%
1. The aim for learning English	For future career	11	73.3%
	For future education	4	26.7%
2. Future job career	Business office	2	13.3 %
	Sales executive	2	13.3 %
	Entrepreneur	10	66.7 %
	Marketing supervisor	1	6.7 %

To support the result of the web-based interview, we conducted a semi-structured interview with 4 students (1 male and 3 female) and 1 English teacher (1 female). The results of the interview data analysis revealed three main topics concerning the establishment of material adaptation in vocational settings: (1) wants, (2) necessities, (3) and lacks. Item 1 asked participants' goals in learning English, they stated that their goal of learning English was for their future careers. As expressed in the following excerpt:

"... I'm studying English for my future job after graduation [from vocational high school]'. (Participant 2, female)

'I'm learning English for preparing my oral skill to be competent in my future career. So I can compete [with others] in my work place'. (Participant 3, female)

'I took English course because I want to be a millennial entrepreneur, [because] I want to have my own business and promoting our product to other countries.' (Participant 4, male))

The data gathered from the interview considering participants' wants indicated that their goals of learning English are for their future job career. This means that the interviews and the questionnaire express a similar idea.

33

Need Analysis Of English Material Adaptation For ...   *S. Marathus. Wardani, & Ismaili*

Necessities

Table 3 students' perceptions of the importance of the four language skills for their future work domain.

Necessities	Options	F	%
3. The most important language skill for a future job	Reading	3	20
	Writing	2	13.3
	Speaking	9	60
	Listening	1	6.7

For item 4, more than a half of participants (n = 7, 53.4%) reported that they have the ability in reading skill, and (n = 4, 26.7%) are competent in the skills of oral expression, writing skill 3 (20%), and only 7.6% are competent in listening skill. Table 4 depicts the results of item 4.

Table 4 students' perceptions of their proficiency in the four language skills.

Necessities	Options	F	%
4. Proficiency in four language skills	Reading	7	53.4
	Writing	3	20
	Speaking	4	26.7
	Listening	1	6.7

In terms of participants' necessities, speaking skill was found to be the most crucial skill for their future job. Likewise, quite a few participants reported:

'... To me, speaking skill [the most important]. [Because] speaking English can increase our self-confidence level like when we are presenting goods, serving customers, etc.' (participant 2, female)

'[I think] speaking is the most needed [skill]... [And also] as in my majoring [marketing program] we have to be able to develop public relation with both face to face and digital marketing.' (Participant 2, male)

In this situation, the English teacher clarifies that oral skill becomes the essential point for their future job career. As expressed:

34

Need Analysis Of English Material Adaptation For ...   *S. Marathus. Wardani, & Ismaili*

'Since my monitoring so far, those [four skills] are connected. But speaking has become the main skill for their work prospects [in marketing program]. [Because] marketing is related to how they market the product, control the product, run the product, goods or suits and they will communicate with many people both in domestic [Indonesia] or overseas [other than Indonesia].' (Participant 5, female)

For the participants' proficiency, most of the participants reported that they have abilities in reading.

'.... I'm the best at reading [skills]. [Because] I like it. (Participant 1, female)

'I'm able to read well. ... I'm very excited to be a good [English] reader. (Participant 3, female)

It means that these collected data also attesting the results of the questionnaire.

Lacks

Table 5 students' perception of their speaking difficulties

Lacks	Always		Often		Sometime		Seldom		Never		Mean	SD
How often do the following happen to you?	F	%	F	%	F	%	F	%	F	%		
5. Using inappropriate words.	1	6.7	5	33.3	6	40	3	20	0	0	3.27	0.88
6. Lacking confidence in speaking	4	26.7	5	33.3	3	20	2	13.3	1	6.7	3.60	1.24

For item 7, a concern of listening difficulties almost a half percent of the answers 46.7% (n=7) seldom get difficulties in understanding the main point of conversation. Meanwhile, (n=3, 20%) showed difficulties. And 33.3% in the neutral option. Table 6 depicts the results of item 7.

Table 6 students' perception of their listening difficulties.

Lacks	Always		Often		Sometimes		Seldom		Never		Mean	SD
I have trouble in…	F	%	F	%	F	%	F	%	F	%		
7. The Understanding subject matter of talk.	1	6.7	2	13.3	5	33.3	7	46.7	0	0	2.80	.94

The following features are related to participants' view of reading difficulties they encountered. Item 8 asked the participants how difficult it is to find the keywords in the texts. As expected less than a quarter of 20% of responses stated to have skimming problems. At the same time (n=7, 46.7%) of the responses expressed get easier in skimming, and the rest 33.3% choose sometimes option (M= 2.80, SD = 0.94). Table 7 illustrated the result of Q8.

Table 7 participants' perception of their reading difficulties.

Lacks	Always		Often		Sometime		Seldom		Never		Mean	SD
I have trouble in…	F	%	F	%	F	%	F	%	F	%		
8. Skimming	1	6.7	2	13.3	5	33.3	7	46.7	0	0	2.80	0.94

For The data are shown in table 8 present the results of the questions design to explore the problem of participants' writing difficulties. For item 9, the results obtained from item 9 illustrated that 7 (46.7%) participants were unable to express their idea, while 40% (n=6) choose the middle answer and only 13.3% (n=2) of participants were able to express their idea appropriately. The results are illustrated in Table 8 for more detail.

Table 8 students' perception of their writing difficulties.

Lacks	Always		Often		Sometimes		Seldom		Never		Mean	SD
I have trouble in…	F	%	F	%	F	%	F	%	F	%		
9. Expressing ideas appropriately	1	6.7	6	40	6	40	2	13.3	0	0	3.40	0.82

Furthermore, we also confirmed the same result in the interview transcription related to the aspects of participants' difficulties in English learning. The interview transcription turn out that they were lacking confidence in speaking and understanding fast or long-text descriptions in English.

'…I'm so shy to speak in English, [I feel] afraid of making mistakes.' (Participants 1, female)

'….I think the difficulty of my student is related to their ability to speak … lacking confidence in speaking English.' (Participant 5, female)

In terms of participants' lack of learning English, the data above also correspond to the web-based questionnaire.

The next issue is whether the textbook materials are relevant to the students' career field. The thematic analysis revealed of this question show that the teacher admitted that the materials in the textbook were fundamentally irrelevant to the students' career area, which she presented in the following excerpt:

'In my opinion, the government-mandated textbook does not serve the materials suite with students' needs, especially in the marketing department. That is why I must be selective in choosing the right materials for my students. (Participant 5, female)

It was difficult for the students, to record their feelings in detail because their comments were limited.

DISCUSSION

In this section, we will provide an in-depth description of the English needs of vocational high school students resulted from the web-based questionnaire and semi-structured interview. The findings from the data analysis are going to be presented in the following parts in more detail.

In this research, table 2 reflects of participants' goals of learning English Q1 and Q2. Participants mainly express their intention to continue their studies in higher education and to get a job these data are supported by the interview result. For Q1 reported the majority of participants (73.3%) admitted that their goal for learning English is to get a job. From these data, it can be said that VHS students already know about what they want after graduating from a marketing major. These results are consistent with previous studies by many academics (Alqunayeer & Zamir, 2016; Anwar, 2019; Boroujeni et al., 2013; Guiyu & Yang, 2016; Hossain, 2013; Liu et al., 2011; Nimasari, 2018; Poedjiastutie & Oliver, 2017; M. Sujana et al., 2020) admitted that getting a job has been considered as their primary learning goals.

This is following Indonesian government regulation no 29 of 1990 in article 3 (2), which says that Vocational education should give priority to the students to be ready to enter the workplace (Mahbub, 2018). However, a recent scientific publication reported contradictory phenomena that during 2016-2019 the average unemployment rate in Indonesia has significantly increased from 44.34% to 60.09% (Ohara et al., 2020). This reflects that there is no link and match between vocational education outputs and the labor market.

Foreign language proficiency is important throughout the career for workplace professionals. In Q3, participants were asked to respond on what skill they will emphasize for their future work. Based on the verbal and statistical analysis, the vast majority of participants (60%) assumed that speaking is the preferred skill. The participants expected that they can produce English well in communication especially in terms of international collaboration. It is sensible to say that speaking is the most important skill. This finding

37

Need Analysis Of English Material Adaptation For ...   *S. Marathus. Wardani, & Ismaili*

echoes the conclusions of many studies (Anwar, 2019; Fadel & Rajab, 2017; Guiyu & Yang, 2016; Hossain, 2013; Liu et al., 2011; Nimasari, 2018; Poedjiastutie & Oliver, 2017; Prachanant, 2012; Saragih, 2014; Sujana et al., 2019) confessed that speaking has been measured as their crucial skill needed for their job, particularly in the 21st-century labor markets (Sebastianus et al., 2019). On the other hand, interview transcription data indicated that participants were lacking confidence in speaking. This means that there is a gap between their necessities and communicative competence.

When asking about the participants' proficiency in English language skills Q4, the statistic data and oral transcription reported the same ideas that more than a half of participants 53.4% admitted that they have competencies in reading. The interview transcription also indicated that participants felt confident and excited when the teacher give them reading tasks. This finding corroborates with Alsamadanis' (2017) study in Saudi claimed that reading is their most capable skill. Students reading skill and their critical thinking skills have significantly correlated with successful learning (Adjoa & Mai, 2016). Unfortunately, reading materials in the Indonesian government-mandated textbook are too general reading content. It significantly proved that there is a missing link between the reading materials studied and the necessary reading content. Therefore it is highly required to redesign the reading content materials in that textbook suited to each program (Mahbub, 2018).

For Q5, participants were asked how often they using inappropriate words when speaking. In this case, students are supposed to be able to select the words that are close to the marketing topics given. The responses reported a total mean of one-third and .88 for SD indicated that using appropriate diction still becomes their obstacle in speaking English. This means that students cannot construct vocabulary cohesively in their speech production. This finding linked up with Prachanants' (2012) study in Thailand which found that using appropriates diction has been ranked as the most serious problem encountered in oral communication. Similarly, research in three provinces in eastern Indonesia by Sebastianus et al., (2019) affirmed that the main strangle for students to practice their English is using proper vocabulary. Even though, (Alqahtani, 2015) argued that vocabulary mastery is a crucial component for students, which significantly influences the success of communication.

Regarding the participants' adversities of listening (item 7) almost half 46.7% of participants indicated that they had not sufficiently in understanding the subject matter of talk, similar to Salems' (2017) conclusions. The same tendency was also notified by several academic researchers, Nushi & Oroujis' (2020) stating that unfamiliar with the phonological process of pronunciation become the greatest strangle in understanding the main idea of talk. On the same side, Prachanants' (2012) informs that the participants were mostly unable to understand the different accents of both native and non-native speakers. The speaker speaks too fast was also reported as the obstacle of understanding the central point in listening (Ilhan, 2018). In the light of the previous findings, confirm that most of the students are unaware of the importance of listening skills (Alsamadani, 2017; Boroujeni et al., 2013). It contradicts Tunagürs' et al., (2021) findings assert that

productive skills (listening and speaking) are the most essential aspect of successful communication. It shows that is mutual reciprocity between listening difficulties and participants' language proficiency.

In terms of participants' reading difficulties (Q8), the result evidenced that more than a quarter 26.7 % of participants confessed troubles in skimming texts. This means that they were fully aware of the importance of fast-finding keywords in texts is undeniable. This remark is in line with Kose et al., (2019) study stating that being able to skim through relevant articles and books in a particular area becomes the most frequent reading needs. This is confirmed by Atai & Nazari, (2011) who reported the same case, most of the participants assessed that skimming text becomes the substantial point in reading sub-skill. Adjoa & Mais' (2016) also confirmed that being able to guess the unfamiliar vocabulary supports the reader to quickly find the keywords of the texts. As aforementioned earlier, reading is the skill that the dominant of participants have mastered. This represents the result of verbal and numerical data show that they are good at reading and confident in reading tasks, similar to the results of Alqunayeer & Zamir' (2016). This shows that there was a significant correlation between reading difficulties and participants' language proficiency.

Lastly, regarding the participants writing difficulties (Q9) the amount show less than a half 46.7% of respondents recognized that they have trouble in expressing ideas appropriately. These inventions fit the Yuvayapan & Bilginers' (2020) search informs that students are distressed in deciding content at the beginning of writing because they are less confident in presenting ideas. In addition, Alqunayeer & Zamirs' (2016) and Sabaruns' (2018) study breakdown that the majority of the students are weak in using correct grammar to convey their views when writing. This was supported by Hossains' (2013) research stated that the students were unable to provide analytically, coherently, and cohesively to correlate their minds in writing. The inability to determine correct words was also been cited as a struggle factor of the weakness in expressing ideas by Prachanants' (2012) study. The collected information indicates that participants are still confused to express what they want to say clearly. Therefore, improvement of writing skills is very crucial for them to solve their writing problems.

In this section we analyzed the result of an English teachers' interview on the aspect of relevancy the materials of Indonesian Government-mandated textbook to the participants' vocational area represented that the contents are irrelevant to the marketing concern. Interestingly, these findings concur with the research finding by (Saragih, 2014) pointed out that the mandated textbook did not served the relevant materials that nurses highly required to support their profession in the future. However, in reality, mandated books is solely for achieving students' learning goals without adjusting the learning materials to students' needs (Ibrahim et al., 2013). Consequently, it is difficult for students to master the language skills that are highly demanded by their particular context (Mostafavi et al., 2021). There was a huge gap between target needs and students' proficiency. The teachers should therefore, sort E-resources as a supplement material by

39

Need Analysis Of English Material Adaptation For ...   *S. Marathus. Wardani, & Ismaili*

selecting the appropriate contents for the marketing field. Moreover, (Nimasari, 2018) has suggested to revised and further develop the mandated textbook to fit the ESP devices.

CONCLUSIONS

As highlighted in the objectives of this paper, it set out to examine the views of practicing English in a secondary vocational school. Anchored from Hutchinson & Waters' (1987) as the cornerstone framework, which bases line on three measurable aspects of English material adaptation Target Needs; wants, necessities, and lacks revealed that practicing English is served strong indication that participants highly needed to fulfill the entrepreneurial requirements as a concern for their chosen future job.

However, this current research has limitation research that should be taken into consideration as well. This article emphasize only on investigating students perception in accounting program toward English material adaptation in one of Indonesian private VHS setting. Thus, for further study, we hope there will be research on investigating students' need in a broader scope. Moreover, policymakers should pay more attention to secondary education related to graduation standards and appropriate teaching materials adaptation to improve the quality of education.

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