

ENGLISH SYLLABUS FOR ACCOUNTING STUDENTS AND THE NEEDS OF ENGLISH IN BUSINESS WORLD

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ABSTRACT

This research aimed to evaluate English courses and syllabus in Bina Nusantara University, particularly in the Accounting department, whether it was appropriate in the workplace. This study was conducted by interviewing 54 Bina Nusantara university graduates from Accounting department of 2013-2014 and three from big four public accountant firms in Jakarta. The result of the interview was analyzed qualitatively. The purpose of the interview was to get more detailed information about the benefit of English courses that they had at Bina Nusantara University. Besides that, the researchers had also interviewed with some public accounting firms in Jakarta to find out the level of English skills required and the standard scoring system used as a reference in their companies. With structured data collection, it can be concluded that the students need to practice English to improve the communication skills of speaking and writing to get good reports in English. Bina Nusantara University has provided adequate training, and the results can be felt by the graduates who are now working in multinational and international companies.

Keywords: English, syllabus, business world, graduate students

INTRODUCTION

Everyone needs education as one of the important skills to get a brighter future. One of the basic that is given to students is English skills besides the major skills. As known, nowadays English is one of the important supportive skills in a business world. A good English skill is one of the requirements for everyone who wants to work either in a national or international company. According to Deambrosio (2009) in Setzler (2013), companies find that their primary source of competitive advantage lies in the knowledge they possess, so they are investing more in training their staffs.

Furthermore, since 2016, Indonesia has entered the free trade area that opens the opportunity for everyone to work across the ASEAN countries. Therefore, schools and universities are appropriate places to equip every student with basic-English skills and prepare for better future (OECD, 2015).

As ESL (English as a Second Language) educators, how can they tailor the lessons to meet best of needs that the student populations seek to reach? How can they determine if they have been successful in helping reach the needs of the students? To optimize learning, a teacher should have opportunities to meet his/her students and to speak with them face to face before beginning the class series, even with their parent to create good communication. (Prozesky,

2000; Graham-Clay, 2005).

According to Adzmi et al. (2009), English courses help the students to perform the skills and expose it. However, those exposures are not enough to develop their competency in the required skills. Most probably, they cannot function well in their academic studies and career. In helping the students to improve their English skills, lecturers have to plan sufficient syllabus. The syllabus is needed in a teaching and learning process. The syllabus is defined as a form of planning that manages teaching and learning activities, class management, and an evaluation of a course of study (Pusat Pengembangan Sistem Pembelajaran Lembaga Pengembangan Pendidikan Universitas Sebelas Maret, 2007).

The syllabus is an important factor in teaching and learning process in a class (ÖZTÜRK, 2013; Slattery & Carlson, 2005). It helps teachers to deliver the message clearly to students and to re-evaluate the objective of the study. Therefore, it needs to be analyzed whether it still can be used or needs to be revised. Li (2014) has stated that English business teaching in colleges and universities face many challenges including optimizing course design, setting teaching goals, updating teaching concepts, training teachers, and compiling textbooks.

Bina Nusantara University is a global university that provides facilities for students to improve their English

skills. The material of the courses such as English Entrant (for the first semester students); English in Focus (for the second-semester students); and English Savvy (for the third-semester students) are taken from Test of English as a Foreign Language (TOEFL) exercises. The content of English syllabus taught is TOEFL materials in three semesters. These three-course materials are almost the same for each semester. The only difference among these three courses is the scoring. The higher the level is the higher score the students have to get.

Phillips (2008) has stated that TOEFL is used to measure the English proficiency for foreigners. TOEFL test is used as a reference by many companies, English courses, or universities as a standard to measure someone's English skills. Bina Nusantara also uses TOEFL as the entrance test to select new students to know the level of their English skills. The same thing applies to the companies in hiring new employees. Many companies use TOEFL score as the measurement in determining which candidates can be accepted (Shohamy, 2007). The problem is whether the materials taught are enough to prepare them to enter big companies. Thus, the researchers try to dig more information about the needs of companies in recruiting new employees.

According to Powers (2010), there are four types of skills in TOEFL test includes reading, listening, speaking, and writing. Reading skill consists of three long reading texts and questions related to the academic text. Students have to answer questions on the stated details, inferences, sentence restatements, sentence insertion, vocabulary, pronoun reference function, and overall ideas. Listening skill has six parts. Some common types of listening skills that are usually appeared are the conversation, discussion, or an academic lecturer. The questions on this skill are defining the main idea, details, function, stance, inferences, and overall organization. The next is speaking skill. The students need to give an opinion about an academic aspect and also their opinion based on reading the text. Writing skill is divided into two parts. In the first part, the students are asked to write their opinions based on a given reading text. In the second part, students need to write an essay with minimum 300 words.

Some topics that are prepared for students include presenting, telephoning, negotiating, meeting, and socializing. Meanwhile, the topics for listening exercises are note-taking for information in academic lectures or discussions and social conversations. Students are also given assignments to practice their reading skills. Moreover, some of the topics are vocabulary, skimming, scanning, summarizing, paraphrasing, and inference. As the homework for students on off class session, they are given assignments to write an academic English writing. The type of the writing can be a narrative, argumentative, compare-contrast, agree-disagree, or preference. All materials are prepared in course outline (syllabus) in every semester.

Another standard to measure English skill proficiency in the business world is Test of English for International Communication or TOEIC (Nicholson, 2015). TOEIC is the English test used to measure one's knowledge of English profession (related to the occupation). TOEIC is used to certify someone's English skill and to strengthen someone's profile (Fanani, 2014). Based on the TOEIC test from www.ets.org, since 1979, organizations around the world have used the TOEIC® test to hire, place, and promote employees (ETS-TOEIC, 2018).

There are some differences between TOEFL and TOEIC. The first difference is that TOEIC is more commonly

used in the business, while TOEFL is frequently used in an academic. The second difference is on the material and the questions. The third difference is the variety of skills. In TOEFL test, there are four skills (reading comprehension, listening comprehension, speaking, and writing skills). Meanwhile, in TOEIC, there are only two skills, reading comprehension and listening comprehension (Prabhat, 2011; Chujo & Oghigian, 2009).

Moreover, International English Language Testing System (IELTS) is another variation of English test used to measure someone's level of English skills (Witt, 2003). Normally, IELTS is used for students who will continue their studies abroad, especially to English-speaking-country. Witt (2003) has said that IELTS examination assesses how well a person understands and uses the English that he/she needs to study in an English-speaking country. There are four components examined in IELTS; those are listening, speaking, writing, and reading. It takes about 2 hours 44 minutes to complete all test.

The differences between IELTS and TOEFL are on the reading and writing tests. On the TOEFL test, students need to write an essay based on one topic only, and they need to give an opinion on one statement. However, on IELTS, the writing test is divided into two parts. The first part is academic writing and the second part is general training writing. On academic writing, students are asked to write based on the data provided, such as graphic, charts, or table. They have to write 150 words minimum in 20 minutes. Moreover, the students are also asked to write an opinion, argument, or solution or to evaluate ideas. They have to write 250 words in 40 minutes.

Then, general training writing is divided into two sections. In the first section, the students need to respond on a case by writing an information letter and explain the situation. They have to write 150 words in 20 minutes. In this section, the students' writing skills will be evaluated, especially on individual correspondence. The second section is the same as academic writing. For speaking test in IELTS, the examiner will not only examine the answers from students, but he/she will also examine how fluent students speak English.

According to Suminto (2010), TOEFL, TOEIC, and IELTS are some varieties of English test. Those are widely used not only in the academic but also in the business. All English tests are good, but all depends on the need or the requirement needed for each company. As the final results, students are expected possess the ability in using all English skills in the business world.

Among those three English tests (TOEFL, IELTS, and TOIC), which one is commonly used in a business especially for BINUS university graduates? Thus, the researchers tried to dig more information about the needs of companies in recruiting new employees by sending questionnaire to them and called 54 accounting graduates of Binusian 2013- 2014. This research aims to evaluate the syllabus of the English courses at Bina Nusantara University. The result of this evaluation is to see whether the English syllabus in Bina Nusantara University is appropriate or needs improvement. Therefore, Bina Nusantara University graduates can practice their English skills in a workplace. The result of this research will give positive feedback not only to the English Department but also to the Subject Content Coordinator and the English lecturers. The result for Subject Content Coordinator and English lecturer is to see the appropriateness and effectiveness of English materials to college students, particularly to Accounting Department.

METHODS

The researchers have interviewed 54 Bina Nusantara university graduates from Accounting department of 2013-2014 and three public accountant firms from big four in Jakarta. All the information about university graduates is obtained from Bina Nusantara Alumni Resource Center. The result of the interview is analyzed using the qualitative method. The purpose of the interview is to get more detailed information about the benefit of English courses that they have in Bina Nusantara University. Besides that, the researchers have also interviewed with some public accounting firms in Jakarta to find out the level of English skills required and the standard scoring system used as a reference in their companies.

These are some steps that the researchers have taken. The researchers collect all accounting university graduates 2013-2014 data from Bina Nusantara Alumni Resource Center. The researchers choose the respondents that are predicted to work in accounting firms or multinational companies. Based on the data, the researchers contact the graduates and ask their job by emails. After collecting the answer, the researchers classified them into two parts, the entrepreneur and the employee's group.

The researchers only focus on university graduates who are working in a company. While collecting graduates data (54 working graduates), the researchers also search for the contact of big four companies in Jakarta (4 firms but only 3 replied our questionnaire) and call them to find the email of the Human Resource Department to send the questionnaire. For the un-replied email from graduates, the researchers call them to have the interview. After the questionnaires are sent, the researchers follow up and collect the answer to the questionnaire.

All data collected from Bina Nusantara University graduates and the big four companies in Jakarta have useful input to this research. The information from graduates gives clear pictures on the effectiveness of English courses in Bina Nusantara University and the development of English courses syllabus. Meanwhile, the result from big four companies gives the information on the needs of English skills for employees in the workplace.

RESULTS AND DISCUSSIONS

The direct interview is done by phone to the selected graduates. 54 graduates are interviewed. 47 of them are employees and have started working since they graduated (87%). Moreover, 4 of them (7%) are unemployed, and 3 of them (6%) have their business (entrepreneurs). The summary can be seen in Table 1. From a total of 47 Bina Nusantara University graduates in the company, not all of them has English test as entrance test. The data is in Table 2.

Based on Table 2, it shows those who have the English test in applying job are 57%. It is because the company is a multinational and International company, foreign companies, Penanaman Modal Asing (PMA - Foreign Direct Investment), consultants, and other business developments that require the employees to have better English skills. In contrast, it can be seen that from 47 of graduates who work at a company, 43% of graduates do not require an English test in applying for a job. The reason is that many of them are working in local companies or state-owned enterprises that do not require an English test at the beginning.

Table 1 Classification of Data

Items	Total	Percentage
Employee	47	87%
Unemployment	4	7%
Entrepreneur	3	6%
Total	54	100%

Table 2 Entrance Test for Applying Job

	Total	Percentage
English test when applying for the job	27	57%
No English test when applying for the job	20	43%
Total	47	100%

Based on the data, 57% of graduates who take initial tests when applying for a job say that all four skills previously taught in college have an advantage in the real working world. The main needed skills according to the respondents are speaking (45,46%), listening (27,27%), writing (16,36%), and reading (10,91%) sequentially. Speaking skill is certainly indispensable especially when they face the work interview. Meanwhile, listening is required at the time they listen to questions by the interviewer. Reading and writing are used more when they are asked to make a report or write an opinion about certain things.

To obtain further data, the researchers ask all four existing skills (speaking, reading, writing, and listening), which are the most widely used in the workplace every day. The highest percentage is writing skill (30,43%), then followed by speaking (28,26%), listening (21,74%), and reading (19,57%). From the result, it can be seen that the use of English in the real world of work is greater (59,57%) compared to the use of the Indonesian language. It means that English is needed in daily work as they have to communicate.

In addition, from 54 graduates who are interviewed, they are divided into two categories. Those are students whose TOEFL score is <500 and TOEFL scores is >500. 47 graduates who get a TOEFL score of <500 take the classes of English Entrant, English in Focus, and English Savvy. On the other hand, 15 graduates with TOEFL score of >500 take the subject of English for Business Presentation and Written English for Business Communication. The rest graduates forget the result. The result can be seen in Table 3.

Table 3 Graduates' TOEFL Score

TOEFL Score	Bina Nusantara University Entrance Test		Bina Nusantara University before Graduate Test	
	Total	%	Total	%
<500	29	62%	9	19%
>500	15	32%	34	72%
Forget the score	3	6%	4	9%
	47	100%	54	100%

The students take English subject for three semesters. At the end of the course, they take TOEFL test to determine their scores. It can be a comparison between before entering

the university and after they complete their course. 62% of them whose TOEFL scores at the beginning of <500 indicate a significant rise to 72% by the time they graduate. They can get a TOEFL score of >500. It means that students can increase their English ability in three semesters. For graduates who have to take English tests at the beginning of applying for a job (57%), they agree that the most needed skills are speaking, and followed by listening, writing, and reading. The result is in Table 4.

Table 4 Skills Needed for the Entrance Test in Applying Job

Skills	Total selected	(%)
Listening	15	27,27%
Speaking	25	45,46%
Reading	6	10,91%
Writing	9	16,36%
Total	55	100%

It is clear that speaking skill is the most needed especially during the initial interview. Some of them suggest providing job interview exercises for students as the respondents do not get this exercises before. Furthermore, listening skill is useful to them during the interview with expatriates. This skill is primarily needed to listen to questions from the interviewer. Reading and writing skills are required at the time of the written test, but it is not a problem for graduates as it is easier. It is in line with Ngah et al (2011)'s research. It has said that the input from listening and reading will be used as the output in the writing and speaking tests. So, it can be said that the speaking skill as the most needed one.

In daily work, not all graduates agree that they need English. However, the percentage of using English every day is greater than the percentage of no answer. It is 59,57% compared to 40,43%. It can be seen in Table 5.

Table 5 Using English in Daily Work

Description	Total	%
Yes	28	59,57%
No	19	40,43%
Total	47	100%

Moreover, Table 6 shows data collected from the distribution of skills required in the use of daily English language. Writing skills is the most needed to make a report and answer and send e-mails in English. Speaking and listening are needed at the time of communication especially with the foreigner boss. Sometimes they need to speak English with clients. Since communication skills seems to be prevalently at the top of many employability skills lists, it is vital to understand the employees view communication skills. Proficiency in English means the ability to present ideas, explain issues and problems, to speak up in a constructive manner, to resolve problems, to understand issues and problems faced by companies and to come up with workable solutions to problems are all good communication and interpersonal skills sought after by employers (Chang in Ngah et al., 2011).

Table 6 Skills Needed for Daily Work

Skills	Total selected	(%)
Listening	10	21,74%
Speaking	13	28,26%
Reading	9	19,57%
Writing	14	30,43%
Total	46	100%

The last question in the interview is suggestions or input for the development of the improvement of English subject. The summary of suggestions from respondents shows in Table 7.

Table 7 Suggestion from Respondents

No	Suggestions	Total
1	More Speaking & listening	32
2	Materials/the topic must be adjusted to the department	18
3	Extending the exercise of TOEFL/TOEIC	11
4	Lecturers should actively and creatively stimulate the students to practice	11
5	Grammar exercise is still needed	6
6	The materials are suitable/good	6
7	Lecturers/students must use full English	5
8	Language laboratory should be renovated to be used optimally	4
9	The students need more writing and reading exercise	3
10	English subject should be added (more than three semesters)	2
11	No more leak test questions	2
12	All students need English for Business Presentation	1
Total		101

Based on the suggestion, the graduates expect more speaking and writing practice for students. Although the university has provided language laboratory as their facility for practicing, many students do not use it well. Moreover, lecturers must socialize and encourage students to use it. They do not have enough time to practice in the classroom, especially if they get a big class.

The second most suggested idea is that materials or teaching topic should be more geared toward the business or the material can be adjusted to the departments so that they can minimize the difficulty in entering the real working world. They can get the general topic for all English material. The third most suggested is that the lecturers have to multiply the TOEFL or TOEIC exercises in class and stimulate students to practice English. Therefore, lecturers are required to be active and creative in teaching the material to students. Thus, the students do not become lazy or bored in the classroom. For speaking class, they have to wait for their turn to discuss the topic.

The researchers also provide the results of a survey of companies particularly the three of big four public accounting firms. All the public accounting firms conduct an English test in the recruitment process. They use English in daily work, especially in writing report. Sometimes, speaking and listening are used especially with expatriate accountant or clients. Two of the firms state that English

skills obtained at the university are not enough, so they provide training of business writing and conversation skills for the staff. Meanwhile, another firm agrees that English lessons which graduates obtain at the university are enough, so the additional training is not required. They have selected all candidates with good English proficiency.

One of the firms uses TOEIC as the entrance test, and two firms use internal test. Two firms do not set the standard score, and the other firm sets the standard score based on candidate's position using the test score analysis. One firm agrees that all skills are necessary. However, the other firm says that writing is the most necessary skill. The other firm agrees that writing and speaking are needed.

From the results of interviews with Bina Nusantara University graduates who already work and compare it with the results of the survey in the three (out of four) public accounting firms, it can be concluded that the English is one of the needed abilities in the multinational and international company. As previous research done by Adzmi et al. (2009) concluded that relevant actions should be taken as to ensure the needs of the students are fulfilled and they can perform effectively in the program and future career, BINUS also would like students are equipped with English abilities in facing their career in the future. All of the skills taught during the lectures (speaking, writing, reading and listening) have good benefits for them.

Powers (2010) has explained that each language skill is the overall ability to communicate. It is important, of course, to be able to understand the written and spoken word, and to produce English both orally and in written form, so the test we conducted included four skills (listening, speaking, reading, and writing) to know which skill is the most tested (shown in Table 4). It is related to individual overall communicative ability in which they use daily in workplace. In doing their job, employees need their writing and reading skill to communicate (through letters, e-mails, memos, reports, proposal, etc.) and speaking and listening used in daily communication (presentation, meeting etc.).

CONCLUSIONS

The ability to speak English is very important and the main provision especially when one will enter the working world. With good English skills, a person can work in a multinational company and can also work abroad. Schools and universities are also a great place for someone to improve his/her English skills.

Bina Nusantara University has tried to equip English skills to all students. One of the ways is to create a structured English syllabus to be taught to the students of non-English departments. The material taught is more about TOEFL practice. In addition, Bina Nusantara University also provides facilities such as language laboratory so that students can practice listening independently. The end goal is that when students graduate, they already have a pretty good preparation and are ready to compete in the business world. Although the researchers have difficulty in contacting both graduates and Big four Accounting human resources, and finally only got three Accounting Firm that answered our questionnaire and 54 graduates to convince that English is one of the important aspects in hiring employees.

The four skills are very important (speaking, listening, writing, and reading). Practicing daily English (speaking) in communication and written English for reporting are two most important skills. Then, reading is also useful for

communication particularly in reading instruction in daily work.

From the discussion, it can be concluded that the syllabus of English used is good enough. However, it will be better if the material can be adjusted to the department concerned. The lecturer is expected to be more creative in providing materials and encourage students to practice regularly. The addition of speaking and writing materials is to improve speaking and writing skills. Then, topics customized need to be based on the department they are taking. While, the companies need the prospective employees to be able to use English, so that, the university prepares students well.

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