

Developing ESP Reading Materials for Accounting Students

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ABSTRACT

Exposing abundance of English information related to students' educational background knowledge can improve their competence in comprehending English texts. Thus, this study developed ESP reading materials for accounting students. It was aimed at finding out what kind of ESP reading materials should be developed to increase accounting students' reading skill, and examining the validity, practicality, and potential effect of the developed ESP reading materials. The product was developed by using Akker covering the phases of analysis, design, evaluation and revision. Furthermore, formative evaluation proposed by Tessmer was used. This study involved 40 students selected by using purposive technique. The data were gathered from the results of validation sheet questionnaire of content and instructional design, students' responses questionnaire, and reading comprehension test. The analysis of validation sheet questionnaire from two experts' judgement indicated that the developed product had very high validity (3.61). Meanwhile, the results of students' responses questionnaire showed that the average score in one-to-one evaluation was 3.3 and in small group evaluation was 3.5. It revealed that the product was denoted as practical in which both evaluations were in high practicality category. At last, the results of reading comprehension test showed that there was 64% of the students could pass the minimum mastery criterion. Thus, the findings indicated that ESP reading materials for accounting students can be determined had average potential effect after being implemented to the students in a real class. In other words, ESP reading materials developed in this study were potential effect enough to increase the students' reading skill.

INTRODUCTION

Introduction Problem

Reading is a language skill used as one of the ways for gaining information. By reading, students are able to access information and knowledge about many important and useful things widely spread in the world. Furthermore, it supports the development of overall proficiency and provides access to crucial information at work and in school.

For university students, reading takes on a central role in their learning process. The ability to read and comprehend what one reads is crucial for their academic success as better readers make more successful students. Hence, it is very important to connect students' background knowledge of content during their reading practice so that they can get involved in learning process and easily connect to and learn from the text. However, it cannot be denied that students' achievement in reading is still far from what expected. Even though most students have already known that reading is important but some of them still consider that reading is a boring activity, especially when they think that it is hard for them to understand the content of the text. In addition, their less ability in making connection of the information from the

text with their previous knowledge also gives effect to their reading ability. According to Chia (2001), some students report that they have no problem in understanding both words and sentence structure of the paragraph, but they cannot reach satisfactory interpretation of the text.

Meanwhile, Sunggingwati and Nguyen (2013) state that reading in a foreign language (English) is even more challenging as EFL students who lack of English language proficiency will also have greater difficulties in comprehending the English text. Moreover, English texts given to them are not relevant to their reading level and background. This condition is in line with the results of preliminary study conducted in this research site. After observing English class and interviewing students of accounting study program, it was found that most students had difficulties in comprehending English texts. They stated some reasons for these problems. They agreed that the topics of reading texts given in their English class were out of date and the content is still general. Besides, the texts did not reflect their educational background so that they found it difficult to connect with the texts. Then, the texts given to them were too difficult to understand. They found many unfamiliar words from the texts. It indicates that reading materials given by the lecturer did not match with the students' reading level.

Based on condition and problems stated above, it is necessary to improve the quality of teaching and learning reading by developing reading materials in English classroom of non-English major students in which in this study it focused on accounting students. As it is very important to introduce them to the abundance of English information related to their educational background so that they can develop their competence in comprehending English texts (Baron, 2013). Considering these crucial reasons, hence this study focused on reading materials development which was designed for accounting students. The problems of this study were formulated as follows: (1) what kind of ESP reading materials should be developed to increase students' reading comprehension skill for accounting students at Tridinanti University?, and (2) how was the potential effect of ESP reading materials for accounting students?. The objectives of this study were (1) to find out what kind of ESP reading materials should be developed to increase accounting students' reading skill, (2) to examine the potential effect of ESP reading materials for accounting students.

ESP reading materials developed as a result of this study would be valuable. Firstly, it can be used as a supplementary teaching material in teaching and learning process for lecturers. Secondly, it encourages lecturers to develop their own teaching materials for other language skills. Further significance, it could help students in comprehending genre of texts and lead students to be interested in reading English text in obtaining the knowledge of content that reflect their educational background. Also, it would be an important reference for university to be more innovative in providing learning materials which give good contribution on the development of the teaching and learning, university, and graduate quality.

LITERATURE REVIEW

Material Development

Materials development represents the processes through which materials are arranged and used for language learning (Maroko, 2013). Furthermore, Richard (2005) asserts there are four advantages of developing materials including relevance, expertise development, reputation, and flexibility. *Relevance* implies that developed materials can be relevant to students' and institutional needs and that exposes local content, issues, and concerns. *Expertise development* means in the process of developing materials can help researchers and/or teachers to expand their expertise and it also gives them a great knowledge and information of characteristics of valuable materials. *Reputation* indicates that developed materials possibly will increase the reputation of the institution by providing effective materials especially for its students. *Flexibility* refers to the developed materials can be adjusted as needed.

Further, there are two main principles of materials development explored by Tomlinson (2012). Firstly, the teaching materials should meet the needs of the learners. Secondly, materials should be written in such a way in order the teacher can use it as references in teaching. In this case, developmental teaching materials are as additional teaching tools

rather than merely as a guide because teacher creativity is needed in teaching and learning process. To meet the need of teaching and learning process, the instructor can directly adopt instructional teaching materials from available sources. Marand (2011, p. 552) asserts "Adoption of the material is the process of choosing and selecting materials." In adopting instructional materials, the teachers should consider that adopted-instructional materials should provide quality learning experiences for students and enrich and support the curriculum (The Bylaws and Policies of the Miami-Dade County Public Schools, 2015). On the other hand, adaptation is a process of 'matching' between instructional teaching materials and students' needs with the purpose to maximize the needs in particular circumstances better (McDonough, Shaw, and Masuhara, 2013).

In developing materials, it is not separated from formative evaluation in which the researcher present some experts to review the strengths and weaknesses of instructional materials. According to Tessmer (1993), there should be at least two experts who are expertise in content and instructional design of the instructional materials. Content expert deals with determining the content information in the instructional materials including completeness, accuracy, importance, and currency. Then, instructional design expert reviews instructional design aspects in the instructional materials in the terms of adequacy of task, clarity and completeness of learning objectives, instructional effectiveness of visuals, and the potential transfer and retention of what is learned.

Research Development

Development research is research method that relevant to design and develop work or instructional products. The term 'development' refers to ongoing growth, evolution, and change (Richey, Klein, & Nelson, 2005, p. 1100). Further, a development research is a design research. McKenney and Reeves (2012, p. 3) affirm "educational design research is a genre of research in which the iterative development of solutions to complex educational problems provides the setting for scientific inquiry." The solution is the product as a teaching material which is applied in teaching and learning activities and assists the teacher in developing appropriate reflective strategies and policies. Akker (1999, p. 7) also asserts that the objective of development research is "not to elaborate and implement complete interventions, but to come to (successive) prototypes that increasingly meet the innovative aspirations and requirements." In addition, dealing with the motives of development there are two main motives of research development research. As clarified by McKenney and Reeves (2012) "The first motive is driven more by what society needs while the second has more to do with finding adequate methods to meet those needs." It means that it is supposed to be used to resolve problem that should be used to provide solution in educational field.

Regarding the procedures of development research Richey, Klein and Nelson (2005) mention some phases included in developmental studies, those are an analysis phase, design phase, a development phase, and try-out and evaluation phase. It is in line with Akker (1999) that it con-

sists of some processes i.e. analysis, design, evaluation, and revision. Gentry (1994) describes that in analysis phase, there are four aspects involved such as instructional analysis, environmental analysis, students' needs analysis, and students' reading level analysis. In this step, the process includes discovering the needs and purpose of a system and verifying the main concern among them, while in design phase, it is the process of determining the purposes, plans, methods, and media used to achieve for the instructional goals. Then, Richey, Klein, and Nelson (2005) insist that in the last step, evaluation and revision, it deals with analysis of collected data from expert judgments, interviews, surveys, and other essential document to know the quality of the product. In addition, Akker (1999) also mentions that the specific feature of development research deals with the role of formative evaluation procedures in formative research. According to Tessmer (1993) formative evaluation defined as "judgment of the strength and weaknesses of instruction in its developing stage for process of revising the instruction to improve its effectiveness and appeal." He also declares that in formative evaluation, it includes some processes including self-evaluation and expert review, one-to-one, small group, and field test evaluation.

ESP Material

ESP is identified as typical of a typical of a particular context of use (Hutchinson & Waters, 1989). It is meant that the learners would likely meet the target situation Most teachers recognise the need to make the learners aware of the potential 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 for (Bachir & Alaziz, 2016).

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 learners learn a language. According to Dudley Evans and St John (1998), 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 (Hutchinson & Waters, 1989).

The current step in designing an ESP course is the selection of appropriate materials. Materials can be newspapers, magazines, TV/Radio program, user manuals, literature,

songs, etc (Gardner & Miller, 1999). According to Hutchinson and Waters (1989), it is a process of turning the course into intelligible teaching materials through the implementation of the following tasks: material evaluation, materials development, and materials adaptation. Evaluation is a process of collecting information from students' perception towards the teaching materials and learning context/process. It is based on a selection from existing materials what matches and serves the needs of the students. It gives the teacher the opportunity to revise the effectiveness of ready-made materials developed by ESP specialists. Developing materials is a task done by the ESP teacher personally by writing his own materials. The latter should be authentic simply because authenticity is one of the key characteristics of ESP teaching (Basturkmen, 2010). In developing material, Harding (2007) suggested that the text designed concerns this matter as follows: use context, texts, and cases from students' target situation, exploit the authentic materials that the students use in their specialism, and make the tasks authentic as well as the texts. The last task in the selection of materials is based on adaptation of existing materials by modifying some of them if necessary. The teacher can add or delete some items according to what best serve and match learners' needs. There are other techniques of adding and deleting as Madsen and Bowen (1978) state "every teacher is in a very real sense an adapter of the material he uses. He or she may apply one or more of a number of techniques: supplementing, editing, expanding, personalizing, simplifying, modernizing, localizing or modifying cultural/situational".

Reading Comprehension

According to Tarigan (1990, p.7), reading is a process done and used by the readers to convey message delivered by the writers through words or written language. Meanwhile, Baron (2013, p.141) affirms "comprehension requires a dynamic participation of the readers and their ability to seek, organize and reformulate the information in their own words, resorting to their own experiences and background knowledge". In short, Goodman and Niles (1980) conclude that reading comprehension is a process of reconstructing the message contained in the text.

In academic context, reading comprehension skill helps students to understand about subject matter. Therefore, the use of authentic and adapted reading materials helps students familiarize themselves with specific content-based expressions and vocabulary, and become skillful at consciously recognizing the organization of the information and the structure of the target language (Baron, 2013). However, reading comprehension of ESP text has less attention from educators. Meanwhile, it is very important to connect students' background knowledge to content in the English language learning classroom. As reading comprehension is attained through successful interaction between the reader and the text, accordingly, background knowledge will be of primary importance for EFL readers (Alfaki & Siddiek, 2013). In short, it is very important to expose the students who are not majoring in English with ESP reading texts during their reading comprehension practice in the classroom.

METHOD

The developed ESP reading materials were evaluated by the second semester of accounting students from Tridinanti University in Palembang, South Sumatera Indonesia. The students who participated in this study were selected by using purposive sampling technique. The subjects of the study in one to one and small group evaluation were selected based on their reading level. To determine reading level, Flesch Reading Ease Formula was used. The result showed that the students that were involved in one-to-one (3 students) and small group (9 students) were the students with reading level 5 (one level below), level 6, and level 7 (one level above). Meanwhile, the students who participated in the field test were all students (28 students) in one class as participants.

The research procedure proposed by Akker (1999) consisting analysis, design, evaluation, and revision was used to developed the product. In analysis phase, there were four analyses conducted: instructional, environmental, students' reading level analysis, and students' needs analysis. Based on the results of analysis phases, materials development was accomplished following these stages: (1) the syllabus, (2) the learning objectives of each unit, (3) test, and (4) the production of ESP reading materials. In design phase, each unit of ESP reading materials was developed to reflect their language needs within their professions as accountant. The materials development was initiated by choosing the topics and mapping the materials to be developed. The topics selection stage was continued by formulating the general objectives, stating the specific objectives, and developing topics into tasks. In evaluation and revision stage, a prototype product had revision or improvements based on the feedback or comments from the implemented questionnaires. In evaluating the developed product, formative evaluation developed by Tessmer (1993) was used. It consisted of 5 stages which were self-evaluation, expert review, one-to-one evaluation, small group evaluation, and field test. The sequence of the steps in formative evaluation is illustrated in Figure 1.

Formative evaluation was used in this study to improve the quality of intervention. Akker (1999) describes three main criteria of the intervention quality. Those are validity, practicality, and effectiveness. To determine the validity, practicality, and potential effect of the developed English learning materials, there were some instruments used in this study. Those were questionnaires and reading comprehension test. The questionnaires were in the form of Likert-scale

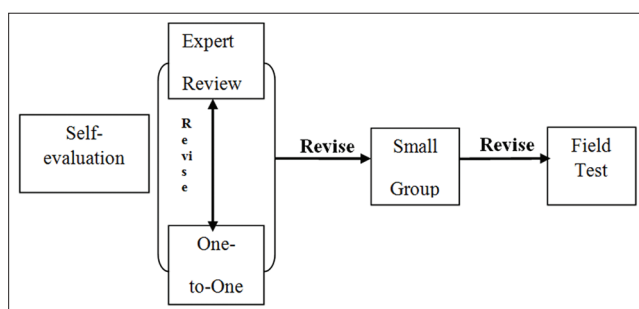


Figure 1. The General Sequence of Formative Evaluation (Tessmer, 1993)

with the score 1 to 4 which illustrated strongly disagree, disagree, agree, and strongly agree. These questionnaires were used to obtain the information dealing with the quality of the product. Reading comprehension was used to measure the potential effect of the developed product and students' learning mastery. Reading comprehension test was given in the field test. The designs of the questions were in the forms of multiple choices, short answers, and match the items which consisted of 30 valid items. In analyzing the data, there were three techniques as follows:

1. Data Analysis of Validity

The validity of the product was validated based on experts' evaluation. After evaluating the product, the experts of instructional design and content gave their comments or opinion through questionnaire provided. The product was classified valid if the average scores of questionnaires was not less than 2.51. The category of the validity level of the product was modified from Kubiszyn and Borich (2003).

2. Data Analysis of Practicality

After applying developed reading texts to the students, the students included into one-to-one and small group evaluation gave their comments on the questionnaires in the form of Likert-scale in which the score ranging from 1 to 4. Then, to determine the practicality of the product, the data from the questionnaires were calculated. The product was considered as practical if the average scores obtained from questionnaires reached not less than 2.51. The practicality level of the product was adapted from Kubiszyn and Borich (2003).

3. Data Analysis of Potential Effect

After the implementation of the developed product in teaching and learning process, the test that had been tried out was conducted. A set of reading comprehension test was delivered to the students in a real class to find out the potential effect of the developed product. After being calculated, the result was classified into the potential effect category. Then, students' score from the reading comprehension test was analyzed by using percentage. The minimum mastery criterion score of this study was 70. It means that the potential effect under 70 is interpreted as being not potential therefore, the developed product needs to be revised.

FINDINGS

Analysis Phase

In instructional analysis phase, the writers analyzed the learning materials used by both lecturer and students. It was found that existing materials for teaching and learning English for the students were general English. The existing reading materials did not match with the students' needs and was not appropriate with the students' reading level.

In environmental analysis, it was found that the sources of accounting text were insufficient and most references of accounting text used Indonesian language, thus, most of the students were difficult to explore the new terms of accounting field, so they had a limited knowledge of accounting text.

The findings of students' needs analysis revealed that ESP reading materials for accounting students needed to be developed. It also had to provide the vocabulary knowledge and grammar practice. In addition, the text should be taken from various sources and matched with the students' reading level. In detail, the analysis covered six aspects:

Students' reading competence

It was found that in comprehending English text, mean of the result was 2,46 that indicated it was difficult for the students to comprehend English texts.

Students' interest in reading

The results showed that students had moderate interest in reading.

Teaching and learning process in the classroom

There was 78% of the students wanted the instructional materials were delivered not only learning face to face but also using internet and multimedia. For the learning styles, 60% of the students preferred the teacher gave lecturer and also provided them with opportunities in practice, 29% studied with the group member, 7% studied with their desk-mate, and 4% listened to the teacher. It was also found that their former English teacher seldom used media (Powerpoint, video, etc) in English classroom. The mean for this item was 2,64. Furthermore, lecturing method was still used in teaching English as 50% of the students said that their former English teacher sometimes delivered the materials by lecturing (the mean of this item was 2,86). However, 75% of them was enjoyable in doing reading activity in the classroom, 17% was ordinary, 4% was very enjoyable, and 4% was unenjoyable. While, the interest of the students in tutoring in advanced English to enhance their success in business was quite good. 50% was interested, 25% was not much interested, 21% was very much interested, and 4% was not interested at all. Thus, 68% of the students agreed that English language lecturers teaching accounting students should have a special set of competencies/skills that can cater specifically for accounting students while 32% was neutral. Lastly, 93% of the students wanted their English classroom course to be held by using internet and multimedia facilitated with sound system and decorated with posters and maps and the other 2% wanted to learn in the classroom whiteboard and OHP.

Students' efforts in reading.

The information was obtained from the statement of how often students learn to read English text at home independently. The result showed that 57% was seldom, 29% was never, 7% was sometimes, and 7% was often.

Students' comments and opinions toward ESP reading material.

It reveals that it was very important (93%) to have specialist vocabulary practice in English classes. And, 86% agreed that having grammar practice in English classes was also very important while the other 14% felt quite important. Moreover, 78% of the students agreed that the types of materials that the students thought the English course should include containing of instruction/equipment manuals, CDs, DVDs, videotapes, materials in content courses that trained people for a job, materials used in a job, such as work forms, charts, and samples of relevant course assignments and students papers, and materials from websites like business letters, instructions, telephone conversations. In addition, most students agreed that English texts containing specialist vocabulary should be provided as supplementary reading materials to enhance knowledge and preserve accounting field (50% agreed, 39% strongly agreed, 7% was neutral, and 4% disagreed).

Students' comments and opinions toward the target needs.

Students thought that text difficulty from their previous English class lesson was very difficult. Hence, they had to use English-to-Indonesian translation of the difficult words to help them comprehend English texts (54% strongly agreed, 39% agreed, and 4% was neutral).

Students' reading level analysis was conducted to find out reading level of the students participated in this study so that the readability levels of developed ESP texts were appropriate to students' reading level. In this analysis, reading level test adapted from Independent Reading Inventory of Jennings Informal Reading Assessment (2001) was administered to the students. The level of reading texts in the test included level 4, 5, 6, 7, and 8. The consideration for choosing these reading levels was from the information obtained in the first aspect of students' needs questionnaire. The results implied that most of the sample realized their reading skill, English reading comprehension, and competence in reading business English texts were still low.

Table 1. The results of students' reading level test

Text Level	Total	Independent		Instruction		Frustration	
		NOS	%	NOS	%	NOS	%
Level 4	9 (22%)	25	63	10	24	5	13
Level 5	7 (18%)	23	57	12	30	5	13
Level 6	14 (36%)	12	30	12	30	16	40
Level 7	6 (14%)	3	7	7	18	30	75
Level 8	4 (10%)	3	7	4	10	33	83

*NOS=Number of students

The result showed reading level of the whole participants was varied. Table 1 presents the results of students' reading level test. However, it was determined that the class reading level was level 6 as the most students were in this level (36%) among other levels. Therefore, the students who were in level 5, 6, and 7 were selected to be involved in one to one and small group. In addition, the texts used for the reading materials were selected ranging from level 4 until 8 (two levels below, the level, and two levels above).

Design phase

In design phase, texts were adopted and taken from various sources and they were suited with students' needs. For instance, the readability level of the texts covered various students' reading levels which were two levels above and below of the instructional level. There were eight units for learning materials. They were illustrated in Table 2 below.

Evaluation and revision phase

In this phase, the evaluation and revision were conducted simultaneously because those two stages were interrelated. Before being proceeded to the next evaluation, the book might be revised. In this study five phases of a formative evaluation proposed by Tessmer (1993) were used. It consisted of self-evaluation, experts' review, one-to-one evaluation using prototype 1 (draft 1), small group evaluation using prototype 2 (draft 2), and field test using prototype 3 (reading practice book). The evaluation was needed to improve the qual-

ity of the developed product. Thus, to know the validity of the product, firstly it was evaluated by two experts in expert review phase. Then, the practicality of the product was determined based on the students' comments in on one-to-one and small group evaluation phase. Then, the potential effect of the developed reading materials was determined based on the result of reading comprehension test. The results of the evaluation and revision are elucidated as follows:

Self-evaluation

In this phase, the writers evaluated the developed product. There were some mistakes found in the developed product. Some mistakes from ungrammatical sentences, inappropriate of word use, and misspelling were revised.

Expert review

In this phase, two experts evaluated the products. This phase was done to know the validity level of the developed product. Those two experts had different expertise namely expert of content (English) and expert of instructional design (construct).

Firstly, the products were evaluated and reviewed by an expert of content (English). After evaluating and reviewing the product, he stated that the product was valid with revision. He gave his comments related to some parts of the product on the validation sheet. The comments and revisions were (1) "the content is sufficient", (2) "mind some of your English singular/plural". Secondly, an expert of construct

Table 2. The readability level of reading texts for learning materials

No	Unit title	Text title	Readability		
1	Introduction to accounting	Introduction to accounting	7.6		
		Financial vs management accounting	7.2		
2	Career	Job vacancy	5.8		
		Job application letter	4.9		
		Curriculum vitae	5.3		
3	Investment	Investment banking	6.4		
4	Companies	Job descriptions	5.7		
		PT pupuk sriwidjaja palembang	6.6		
		Multinational company (MNC)	5.8		
5	Taxation	Tax system of indonesia	8.2		
6	Great ideas	With bright outlook for exports, surplus may continue	8.4		
		Pepsico CEO's pay rises	7.3		
		China's premier says no hard landing	7.6		
		S&P raises cyprus credit rating a notch	8.2		
		JC penney list 138 stores to shutter	7.9		
		S'pore's february home sales triple	7.6		
		Plenty of room to expand RI-US	7.4		
		7	Finance	Financial markets in indonesia	8.4
		8	Business correspondence	Complaint letter	6.2
Apology letter	5.6				
Business thank you letter	4.8				

validity who has expertise in instructional design evaluated and reviewed the product in terms of instructional design. After evaluating and reviewing the product, he stated that the product was valid without revision. In the validation sheet, he gave his comments which were needed to be taken into consideration: (1) "Try to clarify the learning objectives: responding complaint letter by writing an apology letter using the word: completion" and (2) "be focused on reading".

The experts' judgment was used as a measurement to know the validity of the product. Therefore, to determine the validity level of the product, the writers calculated the average score from each validation sheet (i.e. validation sheet of content and construct). The description of the validity level of the products is described in Table 3 below.

One-to-one evaluation

One-to-one evaluation was the last phase in prototype 1. In this phase, the product was directly used by three chosen students. Those students had different level of reading. There was one student as a representative of each level of reading i.e. low (level 5), medium (level 6), and high reading level (level 7). This evaluation was conducted in a classroom. There were eight meetings in this phase. It was conducted in 3 credits (sks) within 150 minutes for each meeting. In this activity, the students were required to use the first prototype.

After evaluating the product, a sheet of questionnaire was also delivered to the students. They were asked to give their response considering the practicality of the product on provided questionnaire. To determine practicality of the product, students' average scores were calculated and interpreted. The average score of the total scores of students' response was 3.3. The product was indicated practical which was in very high practicality level.

Small group evaluation

Small group evaluation was the second prototype of evaluating the developed product. Similar to one-to-one evaluation, this phase was conducted to know the practicality of the English reading practice book for accounting students. The product was given to nine students who had different reading level. The students who had been in one-to-one evaluation were not involved in this phase. There were three students in each reading level i.e. low (level 5), medium (level 6), and high reading level (level 7). This phase was also done in a classroom. There were eight meetings in this phase. It was conducted in 3 credits (sks) within 150 minutes for each meeting. After completing the meetings, a questionnaire was given to the students. Students' response was needed to de-

termine the practicality of the developed book. The result showed that the average score of overall of students' response was 3.5. It can be said that the product was indicated practical which was in very high practicality level.

To convince the quality of the developed reading materials, the writers asked some questions to the students at the end of the meeting. The oral questions were concerned about the weaknesses of the product and whether or not the developed product should be revised. There were eight out of nine students in small group evaluation agreed that the product did not need to be revised because they assumed that the texts were understandable and the design was interesting enough. However, there was one student said that there should be more pictures included in the reading materials. By taking into consideration, the writers added some additional pictures related to the information in reading texts in developed reading materials.

Field test

Field test was conducted to measure the effectiveness of the product. After being tried out and analyzed, it was found out that from 30 items, there were 96% of the items judged as good and best items which was 1 item were above 0.20 and 29 items were in a range 0.50 to 0.80. Those items were classified as ideal items which were in ideal range. According to Mitra, Nagaraja, Ponnudurai, and Judson (2009), if the difficulty index of item exceeded 80% indicating that the item was very easy for the students and it could be all of the students could answer the question. Based on the analysis of item discrimination index, it was found out that 1 item was categorized as poor item which were below 0.20 of discrimination index value. The remaining items were in mediocre, good, and excellent value. Those items showed the discrimination index values of 0.2 or higher considering that the items were of acceptable discrimination quality and the items were able to discriminate between the weak and good student (Mitra, Nagaraja, Ponnudurai, & Judson, 2009). After all the test items of reading comprehension test had been given to the students at the end of the study, the result showed that the developed reading practice book was categorized had an average potential effect on students' reading achievement as there was 64% (18 out of 28) of the students who passed the minimum criterion mastery (70) with the mean score of the whole students was 71.

DISCUSSION

Analysis Phase

From the result of analysis, learning materials were inappropriate with readability level of text and students' need. General English textbooks were implemented to the accounting students which was not related to the outcome of graduate competency. It was found that the lecturers provided insufficient and uninteresting material which resulted in uninteresting learning process that caused the students had lack of motivation and affected low reading comprehension achievement. Ideally, the materials should have a noticeable effect

Table 3. Validity level of the product

Aspects	Average score	Interpretation
1 English (Content)	3.24	High validity
2 Instructional design (Construct)	3.98	High validity
Average score	3.61	High validity

on students. As affirmed by Tomlinson (1999) that learning materials should achieve impact that is when students use the materials their curiosity, interest, and attention are attracted. He also stated that learning materials can achieve impact through novelty (e.g. unusual topics, illustration, and activities), variety (e.g. braking up the monotone activity), attractive presentation (e.g. use attractive colors and use of photographs), and appealing content (e.g. topics of interest to the students and local references). The use of technology to facilitate reading activities and the variety of methodologies are necessary to provide during teaching and learning process in encouraging the students more interested and motivated.

To attract the students in reading activity, the ESP reading material provided the pictures which were suggested by the students in developed product. It was found that pictures enable students comprehend the text and see the context of the information in the texts more easily. It is assisted the students to obtain the information dealing with terms of accounting and unfamiliar words. It is in line with Yazdanmehr and Shoghi (2014, p.473) that “nonverbal language and visual forms could also be used as effectively to convey meaning particularly in instructional materials.”

The findings of students’ needs analysis revealed that ESP reading materials for accounting students needed to be developed. According to Crookes and Schmidt, the needs of learners can be used to develop the curriculum and teaching materials which in turn lead the development of more motivating and useful programs. In this case, the teaching program can assist the future employment of learners. Needs Analysis will provide insights for policy makers and stakeholders in ESP in particular to evaluate the success of a course, find the points of strength and weakness as well as to do the required amendments to improve the (Robinson, 1991). As interested, the students were enjoyable and interest in doing reading activity in the classroom to enhance their success for academic purposes and particular career. Thus, materials in content courses that trained people for a job and materials used in a job, such as business letters, instructions, telephone conversations.

Design Phase

Based on the result of students’ reading level analysis, most of the class reading level was level 6 (36%). It indicated that most of students realized their reading skill, English reading comprehension, and competence in reading business English texts were still low. The level of reading texts in the test included level 4, 5, 6, 7, and 8. Concerning having these various levels, Stark Jr. (1981) suggested that for the consideration of readability level of materials provided to the student in the various levels of reading, the teacher could consider the materials that are at the students’ instructional level. It is assumed that students at the instructional level could cope with the material with guidance or assistance from an instructor or reading specialist.

In conclusion, the developed product needed to be developed to facilitate students in learning process based on the students’ needs and the students reading level. The ESP reading materials had eight units for ESP reading materials as follows:

Introduction to Accounting, Career, Investment, Companies, Taxation, Great Ideas, Finance, and Business Correspondence. Each unit has exercises in encouraging the students to develop comprehension of accounting texts. In constructing reading assessment, the questions in the forms of multiple choices, short answers, and match the items consisted of 30 valid items which included the aspects of reading comprehension.

Evaluation and Revision

Self-evaluation

In this phase, the product would be evaluated to find out the weakness of the products. In this case, there were some mistakes related to the use of words, misspelling, and ungrammatical sentences that should be revised to ensure that the product would be valid, practical and effective before being given to the experts.

Expert review

In this phase, the products were evaluated and reviewed by an expert of content (English) and expert of instructional analysis. Based on the results of questionnaire, the expert of content stated that the product was valid with revision which dealt with grammar. Referring to instructional design, the expert stated that the product valid without revision and suggested that the product taking into some considerations in revising the developed product that is focused on learning objectives in unit 8, business correspondence, and the exercises of each unit should be focused on reading skill. Furthermore, based on the experts response on questionnaire, the data indicated that average score (3.61) of both in the aspect of English (content) and instructional design (construct) exceeded 2.51 which were categorized as highly valid. It means that the developed products catered the components of language knowledge (content) and it is connected with the components of intended curriculum (construct). It is in line with Akker (1999) that materials are considered valid if the products met the requirements of “state-of-the-art knowledge (content validity) and all components should be consistently linked to each other (construct validity).”

One-to-one evaluation

One-to-One evaluation was conducted to know the practicality level of ESP reading materials. The data shows that ESP reading materials had sufficient quality relating to the aspects being measured which were explication of reading materials and its instructions or directions, completeness, effectiveness, efficiency, material presentation, and exercises. The average score of the total scores of students’ response was 3.3 which indicated that the product had high practicality level, it indicated that it is simply used by the students (Akker, 1999).

Small group evaluation

In this phase, students’ response was needed to determine the practicality of the developed ESP reading materials. Based

on data analysis from students' response, it was represented that the average score of overall of students' response was 3.5, It can be said that the product was indicated practical which was in very high practicality level. It means that the developed reading materials could be carried out in a group of students who have different reading level. It is in line with Akker (1999), he states "characteristic of high-quality materials is that teachers (and other experts) consider the materials to be usable and that it is straightforward for teachers and students to use the materials in a way that is largely suitable with the developers' intentions"

Field test

Developed ESP reading materials were categorized had average potential effect on students' reading achievement who passed the minimum criterion mastery 70 with the mean score of the whole students was 71. It can be said that the developed reading materials enabled students to achieve learning objectives. Likewise Waugh and Groulund (2013) stated that effective instructional materials were designed to fit the characteristics and needs of the students and it was congruent with the output to be achieved.

CONCLUSIONS

Based on the results of analysis and discussions of the findings, the developed product had been developed, evaluated and implemented. It was found that the product had very high validity, high practicality, and average potential effect. It is assumed that ESP reading materials had a great learning potential for improving and accelerating the development of students' skill of reading in English for specific purposes. It also demonstrated the potential of ESP reading materials for increasing the students' reading achievement in what concerns the development of knowledge of their educational background, particularly accounting field, in English which is important for positively motivating the students.

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