



Development of ESP Module Based on Taxation Discourse

Paulus Subiyanto
Bali State Polytechnic
Denpasar, Indonesia
subiyanto@pnb.ac.id

Ni Putu Dyah Hudiananingsih
Bali State Polytechnic
Denpasar, Indonesia
dyahhudiananingsih@pnb.ac.id

Abstract— The study aims to develop an English module based on taxation discourse with English for Specific Purpose (ESP) approach. Module is one of the best learning materials for vocational education since it has comprehensive content and procedures so the learners can study and practice by themselves. Thus learning is able to reach an optimal achievement and effectiveness within limited time. Research and Development method is adopted to conduct this study by which a module may be produced as an output of this study.

An introductory survey is conducted for twenty Accounting and English lecturers of Bali State Polytechnic to know the importance and urgency of this module. The answers of question 1,2, and 3 referring to the importance of the module show that 75% responses are “very agree” and 25 percent of “agree”, and 0% is “do not agree”.

For question 4 and 5 relating to the urgency of the module, 72,5% are “very agree”, 22,5% “agree”, and 5% “less agree”. It means that the module is feasible to conduct since it is very important and urgent.

The main structure of module consists of topic, goal of learning, method, reference, activity, glossary, and self -assessment.

Having tried out the module into classroom, the result of survey from the responses of the 80 respondents shows 30% “very interesting”, 63,75% “interesting”, and 6,25 “less interesting” relating to question about the method. In regard with the benefit of module, 45% “very useful”, 53,75% “useful”, and 6,5% “less useful”. Question about the practicality, 28,75% “very practical”, 67,5% “practical”, and 2,50% “less practical”

The conclusion, therefore, is that this module is very important and urgent so it is feasible to implement it in accounting and taxation classes.

Key words: *module, ESP, and taxation*

I. INTRODUCTION

Taxation has become a vital sector in human life because it is from tax revenues that development efforts in the context of the welfare of the people can be carried out. Under the Ministry of Finance, the taxation sector is professionally and seriously managed and continuously the quality of its services is improved. Taxation that involves many parties, both individuals and entities, has opened up very wide job opportunities both as public and private employees, and even entrepreneurs in the field of tax consulting services. Competence in taxation (hard skills) needs to be balanced with soft skills, one of them is the ability to communicate in English as an international language in this globalization era. Learning English in higher education, even vocational

education, has very limited lecture hours .For example in Bali State Polytechnic : Managerial Accounting Department once a week for 90 minutes during four Semesters, even in Tax Accounting Program, once a week (90 minutes) during two semesters. Of course It is not sufficient to be able to produce graduates who have good English language skills. Thus , there is a gap between the learning outcomes to be achieved, namely the ability to communicate in English and the limited learning time and facilities. Therefore, a more efficient and effective English learning strategy is needed because the ability to speak English requires a process, it cannot be instant.

One of the most important components of learning process is teaching –learning material that can be able to improve the efficiency and effectiveness of learning (Mulyana, 2010:43)[1]. In addition, students are required to be able to study independently, even they need to practice English every day. One of the means for independent learning is the Learning Module because this teaching material is designed to be used as independent study material with minimal assistance from others (Suparman, 2014: 84)[2]. It is hoped that this module will contribute to graduates of the Accounting Department, especially the Tax Accounting Study Program, to become competent tax professionals as well as being able to communicate in English.

This study aims to develop an English for Specific Purpose (ESP) module based on taxation discourse for vocational education.

II. METHOD

The method adopted to the this research is *Research and Development* (Borg and Gal,2002 [1]; Sugiyono, 2016 [2] with 10 steps as follows:

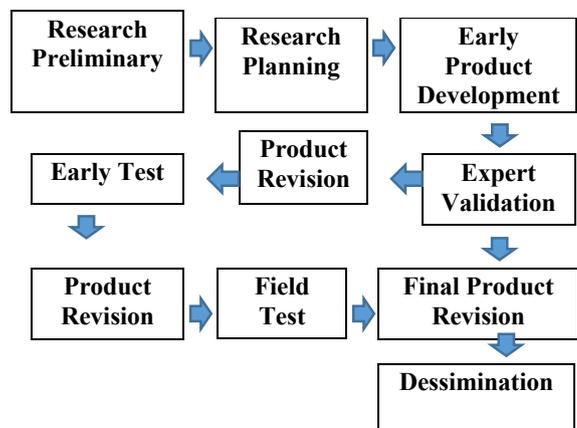


Figure1 Steps of Research and Development Gall & Borg

III. THEORETICAL GROUNDS

Module is one of teaching material forms packaged in a complete and systematic way containing a set of learning experiences that are planned and designed to help students master specific learning objectives (Daryanto, 2013: 9) [3] Therefore, module is a complete and independent unit consisting of a series of learning activities that are structured to assist students in achieving a number of goals that are formulated specifically and clearly (Nasution, 2011:205)[4]

Module serves as learning tools in written/printed form that are systematically arranged, contain learning materials, methods, learning objectives based on basic competencies or indicators of competency achievement, instructions for independent learning activities and provide opportunities for students to test themselves through the exercises presented (Suprawoto, 2009:2) [5]

Module is a unified learning material that can be studied by students independently. In it there are clear components and instructions so that students can follow in a sequential manner without the intervention of the teacher (Pusdiklat, National Library of the Republic of Indonesia, 2021)[6]

From the several definitions of the module above, it appears that the module is a complete learning unit, contains specific instructional objectives and aims for independent learning and to improve learning efficiency and effectiveness. Modules are also part of the adult learning process (andragogy), who already have a strong motivation to learn independently and adequate thinking skills.

English for Specific Purpose (ESP) is an "approach" not a "product" (Hutchison & Waterz, 1987)[7] which aims to meet the special needs of English language learners. The special characteristics of ESP according to Dudley-Evans (1997)[8] are :

1. ESP to meet the special needs of learners
2. ESP requires certain methodologies and learning activities.
3. ESP involves grammar, lexicon, registers, learning skills and discourse or genre.

The variables involved in ESP:

1. ESP is designed for a specific field.
2. ESP requires a different methodology from General English.
3. ESP for adult learners such as students and professionals
4. ESP for intermediate and advanced levels.
5. ESP requires basic knowledge of language systems.

The Tax Discourse-Based English Learning Module that will be developed can be categorized as ESP which is intended for adult learners (Accounting Department Students) for certain fields (Taxation). Students are also assumed to already have basic knowledge of the English system because they have studied English for at least 6 years (Junior and High School and Vocational High School)

Here are some relevant researches relating to ESP Module:

Ira Septiana (2018)[9] in "The Challenge of Teaching for ESP in Higher Education" analyzed the obstacles faced by

English teachers in universities. To overcome these obstacles, it is concluded that there is a need for: 1) improving the competence of lecturers, 2) developing teaching materials and 3) evaluating the learning practices carried out. The relevance of this research is in point 2, namely the development of teaching materials to enhance learning process.

Solzica Papovski and Danica Pirsil (2013) [10] in "The Role of ESP in the Society's Value System", one of the aims of the research is to explore how education through ESP helps to improve the existing value system in society. One of the affected values is self-expression, self-disclosure related to the realm of democracy, environmental awareness and gender. Values that are growing in society globally and are carried over through learning English (ESP) as an international language. Relevant to this research, the specific area that will be developed through this module is taxation. Thus, in addition to the ability to speak English, there is a value that is also being fostered, namely tax awareness which is also being activated by the government through the Tax Directorate.

Gali Iswadi, Herpratiwi and Sudirman (2020)[11] in their research found that the application of the cooperative learning method was able to improve understanding (comprehension) of texts or discourses. The module to be developed will adopt a cooperative learning method, especially for the development of reading skills.

Melivica Bojovic (2014)[12] in "Reading Skills and Reading Comprehension in English for Special Purposes" found that the group of learners who intensively practiced reading and were frequently given exams showed optimal results in terms of reading comprehension. In this module that will be developed, there is an assignment section as an independent learning activity as well as a test to see the progress of learning

IV. DISCUSSION

An introductory survey has done to know the the importance and urgency of the module. From 20 respondents of English and Tax lecturers, the answers are as follows:

Table 1: Responses on Urgency and Importance of Module

Question	Very Agree (%)	Agree (%)	Less Agree(%)
Q1	75	25	0
Q2	80	20	0
Q3	70	30	0
Q4	80	15	5
Q5	65	30	5

Question 1,2, and 3 relating to the importance of Module, and Q 4,Q 5 relating to its urgency. The results show that the module is very important and very urgent, and thus it is feasible to be developed.

Having validated by an English learning expert, here is the example of the Module structure:

Topic:	What is Tax?
--------	--------------

Goal:	1.To construct presentation in English with Power Point format 2. To present in English about definition of tax
Method	1. Group Discussion 2. Self Performance
Material	1. Definition of Tax 2. Functions of tax for government and its citizen
Reference	1. Mardiasmo (2018) <i>Perpajakan</i> . Yogyakarta: Penerbit Andi 2. Internet
Activity	1. Make a group consisting of 4-5 persons, and discuss about following questions: What is Tax? What are the functions of Tax both for government and citizen? 2. Make a report of discussion in a plenary session, open to question and answer for all. 3. Based on plenary, the group compose a Power Points presentation about the topic. 4. Present the topic about tax and its functions. While one group presenting, the other group make evaluation (assessment) for the presentation.

Figure 2: Structure of Module

Assessment

The worksheet is used to evaluate the performance of presentation. Give score from 6 until 10 for each aspects of presentation.

Aspect	Score
Design of pptx	
Content	
Fluency in English	
Clarity of Explanation	
Pronunciation	
Performance	

Figure 3: Assessment Worksheet

The Module has been tried out to 80 students of accounting department. Observation during the learning process shows that in group discussions the students actively participate by giving opinion and arguments. Student centered and cooperative learning approaches are adopted during this session. Next, they cooperate to compose a presentation

design through their creativity and information technology knowledge. It seems the learners enjoy the task. Finally, they accomplish the task by presenting the topic in front of class while filling the worksheet as assessment. Overall, the implementation of the Module seems run well, and to know its impact, a survey needs to conduct. Here are the responses of 80 students after having tried out by the Module. Questions relate to the method, content and practicality.

Table 2: Responses of Module Try out

Question	Answer		
	Method	Very interesting (80%)	Interesting (63.75%)
Content	Very useful (45%)	Useful (53.75%)	Less useful (1.25%)
Practicality	Very Practical (28.75%)	Practical (67.5%)	Less Practical (2.5%)

The responses show that the implementation of Module needs an appropriate method, the content gives useful benefit and, can be done practically. Thus it is hoped the output of learning can be optimal, efficient, and effective.

V.CONCLUSION

ESP Module based on taxation discourse is urgently needed for Accounting and Taxation students. It can serve as an effective tool to enhance English learning process so as to get optimal output of learning, that is mastering English for communication in the context of taxation environment.

To implement the Module, it is necessary to choose an appropriate method which attract the learners, content which give benefit, and a practical and easy way to conduct.

ACKNOWLEDGMENT

This research is donated by DIPA 2022 project *Kemenristek-Dikti*. Appreciation also is given to *LP3M* Bali State Polytechnic.

REFERENCES

[1]. Mulyana, Aina.2010."Prinsip dan Prosedur Penyusunan Modul Ajar". <https://aina.mulyana.blogspot.com>

[2]. Suparman,Alwi.2014.*Desain Instruksional*.Jakarta:Rineka Cipta

[3]. Daryanto . 2013. *Media Pembelajaran*.Yogyakarta:Gava Media

[4]. Nasution,S. 2011.*Berbagai Pendekatan dalam Proses Belajar dan Mengajar*. Jakarta:Bumi Aksara

[5]. Suprawoto.2009.*Mengembangkan Bahan Ajar dengan Menyusun Modul*.<http://Scribd.com/doc/16554502>

[6]. Pusdiklat Perpustakaan Nasional Republik Indonesia.2021"Pengertian {<https://pusdiklat.perpusnas.go.id>

[7]. Hutchison, Tom & Alan. Waterz.1987. *English for Specific Purposes*. Cambridge: Cambridge University Press

- [8]. Dudley-Evans. 1997. *Development in English for Specific Purposes*. Cambridge: Cambridge University Press
- [9]. Ira Septiana. 2018. "The Chalange of Teaching for ESP in Hinger Education". *Jurnal Ilmiah Bina Bahasa* vol 11, no.1 Juni 2018 hlm.22-31
- [10]. Solzica Papovski and Danica Pirsl .2013. "The Role of ESP in the Society's Value System". *Journal of Teaching English for Specific and Academic Purposes* vol.1.2013 pp 23-43
- [11]. Gali Iswadi, Herpratiwi dan Sudirman .2020. *Teori Belajar dan Pembelajaran*. Lampung: Universitas Lampung
- [12]. Bojovic, Melivica. 2010. "Reading Skills and Reading Comprehension English for Spesific Purpose". <https://www.researchgate.net/publication/26121340>
- [13]. Borg & Gal. 2004. *Educational Research: An Introduction (the 7th Edition)*. British Journal of Educational Studies. DO: 10.2307/3121583
- [14]. Sugiyono (2010) *Metode Penelitian Pendidikan: Pendekatan uantitatif, Kualitatif dan R&D*. Bandung: Alfabeta.

Open Access This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (<http://creativecommons.org/licenses/by-nc/4.0/>), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter's Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter's Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.

