CHAPTER II
REVIEW OF RELATED LITERATURE

This chapter explains three major sections concerning on theoretical review, previous studies, and conceptual framework. This chapter is provided to answer the literature needs for this research.

2.1 Theoretical Review

This section discusses the related theories that support the research. Thus, the researcher would review out some theories that related to redesigning an English syllabus for Accounting Department of University of Mercu Buana Yogyakarta. The theories were about Curriculum, KKNI Curriculum, Syllabus, Type of Syllabus, the Relationship between Curriculum and Syllabus, English for Accounting, and Accounting Department Students.

2.1.1 Curriculum

Curriculum is a very general concept which involves consideration of the whole complex of philosophical, social and administrative factors which contribute to the planning of an educational program. It aims at generalizing the goal for the teacher in conducting the teaching and learning activities. It was proposed by Richard (2001) that curriculum is the overall plan or design of a course and how the content for a course is transformed into a blueprint for teaching and learning which enables the desired learning outcomes to be achieved.

While according to laws of the national educational system number 20, 2003: Curriculum is ”A set of plans and arrangements concerning objectives, content, and lesson materials and methods used as guidelines for the implementation of learning activities to achieve certain educational goals“. That means that the curriculum set of plans and rules of purpose, content, materials, and ways to be used as a guide to implement the learning activity to achieve the goal of education. The curriculum which the researcher used is based on the 2017 curriculum for higher education, which is the goal of the education is based on its field.
2.1.2 Syllabus

Syllabus is a statement of content which is used as the basis for planning courses of various kinds. According to Richard (2001) a syllabus is a specification of the aspect of the content of a course of instruction and list what will be thought and tested. In this case, the researcher viewed syllabus as a set of the idea for teaching in which it will be a guide for both teacher and learner by providing some goals or objectives of the teaching and process of learning. Besides that, it seems like a map for the lecturer in which they would see the map as their instruction when they stay away in teaching.

Based on the Government Regulation of the Republic of Indonesia number 19 of 2005 article 20, the syllabus was also focused on a particular subject that contains at least (1) the learning objectives, (2) teaching materials, (3) teaching methods, (4) learning resources, and (5) assessment of learning outcomes. In this study, the researcher would consider the curriculum first as the guide before redesign the syllabus. It was particular outline from curriculum which has been planned in some materials to make the students know about what kinds of the materials to learn in one semester.

Here the researcher would discuss specifically about the particular subject that should contains in a syllabus based on the Government Regulation of the Republic of Indonesia number 19 of 2005 article 20.

2.1.2.1 The learning objectives

An explanation of the objective or achievements of graduate learning was summarized from article 5 of Permenristekdikti no. 44/2015. The achievement of graduate learning was a statement that formulates the competency standards of graduates, namely minimum criteria on graduate qualification that includes attitude, knowledge, and skills (Article 5 paragraph 1).

2.1.2.2 Teaching materials

The term “study material” can be interpreted from two sides. On the lecturers side is the material that is the result of the assessment, requires a process to select and arrange it, to help students meet the achievement of learning. On the student side was a material that needs to be studied, even if needed until criticized, by students to be able to develop the achievement of the intended learning
The material that would be used to design syllabus must be based on KKNI curriculum implemented in Accounting Department such as Business and Organizational Environments, Accounting and Financial reporting, Financial management, Accounting management, Taxation, Audit and Assurance, Accounting Economics, and information system.

2.1.2.3 Teaching Methods

Teaching method is a series of related and progressive acts performed by a teacher and students to achieve the objective of the lesson. The method should be related with the aspects of KKNI curriculum namely knowledge, skills, and attitude. To make the appropriateness of the method and learning goal, the researcher used some instructional methods that engage students in the learning process. Cruickshank et al. (2009) mentions four instructional alternatives namely cooperative learning, discovery learning, constructivism, and direct instruction. 1). Cooperative learning is the term used to describe instructional procedures whereby learners work together in small groups and are rewarded for their collective accomplishment. 2). Discovery learning hold promise in ensuring that your learners will be able to think for themselves. The purpose of using discovery learning was to get learners to think for themselves, to help learners discover how knowledge is formulated, to promote higher-order thinking skills. 3). Constructivism is defined variously as teaching that emphasizes the active role of the learner in building understanding and making sense of in information (woolfolk, 2006) in Cruickshank (2009). The purpose in using constructive learning was to enable students to acquire information in ways that it is mostly readily understood and usable.

2.1.2.4 Learning Resources

Learning resources means anything that the lecturer use to assist students to meet the expectations for learning defined by curriculum. According to Trujillo et al (2004) There were three types of learning resources in English for Language Teaching namely traditional resources (black board, visual aids, text book, and hand-made materials) audio and visual resources (The audio player, the video player, and camera), and ICT in teaching of English (the internet, off-line use, and on-line use). By considering those aspects, the learning resources that would be
used in redesigned syllabus were from some books, audio and visual resources, and internet resources which related with the materials of English for Business.

2.1.2.5 Assessment of Learning Outcomes

Assessment of students learning outcomes is something that is very important and strategic in learning activities. According to Brown (2004) Assessment is an ongoing process that encompasses a much wider domain. There were two kinds of assessment namely formative and summative assessment. Formative assessment is evaluating students in the process of “forming” their competences and skills with the goal of helping them to continue that growth process. While summative assessment is aimed to measure, or summarize, what a student has grasped, and typically occurs at the end of a course or unit of instruction. Final exam in a course and general proficiency exams are the examples of summative assessment. In addition, the assessment could find out how much success students master the competencies or materials that have been thought by the teacher or lecturer.

2.1.3 Type of syllabi

The next concept to be considered was the type of syllabus, an important issue in order to decide upon the one to be designed. As the way of providing a general picture on the different kinds of syllabuses and to understand key aspects of each one, the researcher would take into consideration Graves’ proposal (2000). The different kinds of syllabuses are shown in table.

Table 2.1. Kinds of Syllabus (Graves: 2000)
<table>
<thead>
<tr>
<th>Type of syllabus</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Structural or formal</td>
<td>It contains the grammatical notions of simplicity and complexity phonology/grammar/lexicon and seeks for the development of linguistic skills.</td>
</tr>
<tr>
<td>Situational</td>
<td>It is related to the context in which language is used and is focused on situations.</td>
</tr>
<tr>
<td>Topical / thematic</td>
<td>It refers to the language used to talk about topic, such as family, food, hobbies.</td>
</tr>
<tr>
<td>Functional</td>
<td>It talks about the purpose for which a person uses the language: to persuade, apologize, express preferences. In other words, it has to do with communicative functions</td>
</tr>
<tr>
<td>Competency-based</td>
<td>It attempts to specify and teach the language and behaviors needed in a given situation.</td>
</tr>
<tr>
<td>Task-based</td>
<td>It refers to interactions whose purpose is to get something done. Tasks were seen as a way to promote classroom learning that focused on the process of using language rather than language products and on meaning as opposed to form (Nunan, 1998)</td>
</tr>
<tr>
<td>Content based</td>
<td>It includes subject matters other than language itself, where the students learn another subject such as history or math through the L2.</td>
</tr>
<tr>
<td>Skill based</td>
<td>It consists of the use of channels or modes for applying and understanding the language for purpose such as reading, writing, listening, or speaking.</td>
</tr>
<tr>
<td>Texts based</td>
<td>It focuses on understanding and analyzing texts on a number of levels; among them are lexical, grammatical, discourse and sociocultural.</td>
</tr>
</tbody>
</table>

From the explanation above the researcher would use competency-based learning to redesign an English syllabus for Accounting Department.

2.1.3.1 Competency-Based Learning

The syllabus that the researcher used to redesigning an English syllabus was Competency-based learning. A competency-based learning is an approach which integrates knowledge, skills, and attitude, as the expected outcome. It’s related with the purpose of KKNI curriculum. Guskey (2005) mentions that competence-based learning refers to an educational movement which defines educational goals in terms of precise measurable description of the knowledge, skills and behaviors the students should possess at the end of a course. As cited in Wong (2008). The description was also clarified by Richard & Rogers (2001) that the competence-based learning is focus on the outcomes of learning. It emphasized on what the learners are expected to do rather than on what the materials they are expected to learn.

2.1.4 Higher Education Curriculum
Higher Education Curriculum is a set of plans and regulations that should be used for all higher education in Indonesia. As the curriculum changes in 2017, all higher education must use a 2017 curriculum based on KKNI standards.

The differences between 2012 and 2017 curriculum was from the definition of Law Number 12 Year 2012 on Higher Education with those listed in Permenristekdikti Number 44 Year 2015 on National Standards of Higher Education. Among the definitions of the curriculum according to the Dikti Act ("KKNI Curriculum") there was a big and fundamental difference. To facilitate the difference of the curriculum, the table below distinguishes the difference between the formulation of the Higher Education Act and the SN-Dikti.

Table 2.2. The differentiation between UU Dikti Curriculum and S-N Dikti (KKNI) Curriculum

<table>
<thead>
<tr>
<th>UU Dikti Article 35 paragraph 1 (Republic of Indonesia, 2012).</th>
<th>SN-Dikti Number 44 Year 2015 About National Standards of Higher Education (KKNI)</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;The curriculum of higher education is a set of plans and arrangements regarding the objectives, content, and teaching materials as well as the means used as guidelines for the implementation of learning activities to achieve Higher Education goals.&quot;</td>
<td>&quot;The curriculum is a set of plans and arrangements regarding graduate learning achievements, study materials, processes, and assessments used as guidelines for the organization of study programs.&quot;</td>
</tr>
</tbody>
</table>

1. A set of plans and arrangements

1. A set of plans and arrangements

Same statement

2. LEARNING ACHIEVEMENTS

This section actually refers to the purpose from the "set of plans and arrangements" contained in a curriculum, only in Law no. 12/2012 is not mentioned specifically what will be achieved

An explanation of the achievements of graduate learning is summarized from article 5 of Permenristekdikti no. 44/2015. The achievement of graduate learning is a statement that formulates the competency standards of graduates, namely minimum criteria on graduate qualification that includes attitude, knowledge, and skills (Article 5 paragraph 1).

3. CONTENTS AND MATERIALS

"Teaching materials" which impressed is something that has been complete and ready to use, for example, taken from the material contained in a text book.

"Teaching materials" that seem just accepted, without the need for processing first.

The term "study material" can be interpreted from two sides. On the lecturers side of "study materials" is the material that is the result of the assessment, requires a process to select and arrange it, to help students meet the achievement of learning.

On the student side of "study materials" is a material that needs to be studied, even if needed until criticized, by students to be able to develop the achievement of the intended learning.

4. WAY

According KBBI Daring (Agency for Development and Language Development, 2016) "Cara/ way" meaningful "jalan (rules, system) do (do and so) something. "Cara/ Way" is used in doing something more specific from beginning to end

"Process" is "a sequence of changes (events) in the development of something" or "sequence of actions, manufacture, or processing that produces the product."

"Process" which may be in the middle there is a change or it can be iteration.

"Process "that is more emphasized on" change "and" produce product “

5. ASSESSMENT

This indicates that the assessment process is not only done at the level of the course, but also at the level of learning achievement.

In relation to the fourth part of "process", the assessment should not only be done at the end of a learning stage to measure student learning outcomes, but also in the middle of the learning process to measure the learning process undertaken in order to provide feedback for students. More broadly that the assessment process (assessment) can also
6. AS A GUIDE OF LEARNING ACTIVITIES

This section shows the use of an expanded curriculum, initially the guide used only in the learning activities to be a guide for the provision of courses that include other activities such as research and community service as well as other aspects such as governance study program.

7. AS A GUIDELINE FOR CONDUCTING THE STUDY PROGRAM

Curriculum as a guide used in learning activities.

From the six parts of the description above, it could be briefly mentioned that "KKNI Curriculum" is a Curriculum corresponding to SN-Dikti. The most basic change is the "KKNI Curriculum" centered on the learning achievement, which means that in the preparation of graduate learning achievement curriculum that becomes the focus and the beginning of the curriculum development process."KKNI Curriculum" is a curriculum that (apparently) uses an outcome based approach. For that purpose, the output of this approach was also used in the instructional design process in each course, that the course planning was based on the learning achievement of the course which was derived from the achievement of graduate learning which is charged to a course.

The KKNI curriculum could be implemented by all of universities in Indonesia since 2015. However, Mercu Buana University of Yogyakarta just used the latest KKNI curriculum in 2017. Therefore, all teaching instruments should refer to the latest curriculum based on 2017/2018 academic years.

In implementing the latest curriculum especially in Accounting Department, there were some differences in learning achievement. So that, the researcher would discuss more about the differentiation between Accounting 2012 curriculum and Accounting 2017 curriculum in chapter IV.

2.1.5 KKNI Curriculum

Based on the University law, the Study Program is a unity of educational and learning activities that have a particular curriculum and learning method in one type of academic education, professional education, and / or vocational education. KKNI is the word of Indonesian Qualification Framework. The curriculum which used by the college should be in accordance with the KKNI curriculum. There is a table about curriculum based on KKNI.
Table 2.3 Table level 6 college or undergraduate degree

<table>
<thead>
<tr>
<th>No</th>
<th>LEVEL 6 (SARJANA/DIPLOMA-4) KKNI</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Able to apply skills based on their field, utilize the science and technology in solving problems, and able to adapt to the existing situations</td>
</tr>
<tr>
<td>II</td>
<td>Mastering the theoretical concepts of a particular field of knowledge in general and the theoretical concepts of a special field of knowledge in depth, and capable of formulating problem-solving procedural</td>
</tr>
<tr>
<td>III</td>
<td>Be able to make decisions based on analysis and data, and can provide guidance on choosing alternatives independently or in groups</td>
</tr>
<tr>
<td>IV</td>
<td>Responsible to personal work and can be given responsibility for the achievement of organizational work</td>
</tr>
</tbody>
</table>

From the table above, undergraduate degree was expected to apply their field of expertise and utilize science and technology in their fields in solving problems and able to adapt to the problems to be faced. Therefore, the curriculum used in the Accounting Department should also refer to the KKNI. Such as KKNI mapping of level 6 curriculum number 1 below.

![Figure 2.1 Mapping KKNI to the curriculum](image)

From the mapping above, the specific description must be appropriate in the field of accounting. In hence, the material should be aligned according to the field. It could be called also as English for Specific Purpose. In addition to referring to KKNI, learning objectives should consist of three aspect of KKNI curriculum namely knowledge, skills, and attitude. It should also be refer to the vision and mission of the university to achieve the goals.

2.1.6 Teaching English for Accounting
Accounting is a service provided for those who need information about an organization’s financial performance, its assets and its liabilities J.R. Dyson (2004). The basic knowledge of learning Accounting based on what J. R. Dyson stated above mostly about financial performance, assets and liabilities, and to support them it was important to relate those material when the lecturer teach English to the accounting students.

English for Accounting was considered as English for Specific Purpose (ESP). Hutchinson and Waters (1987: 19) point out that “ESP is an approach to language learning, which is based on learner need”. As Richard (2001:28) states that the ESP approach to language teaching began as a response to a number of practical concerns: 1). the need to prepare growing numbers of non-English background students. 2). the need the materials to teach students who had already learn general English, but now needed English for use in employment. 3). the need for materials for people needing English for business purpose. 4). the needed to deal with job situation. Therefore, the researcher will redesign a syllabus based on a specific knowledge of Accounting.

2.1.7 Need Analysis

Need analysis is very important when we are going to create such instructional design for language teaching. It will help in defining objectives of teaching and learning process. According to Richard (2001) “.a sound education program should be based on an analysis or learner’s need.” the procedure used to collect information about learners’ need is known as need analysis. There are several purposes of need analysis in language teaching as explained by Richard (2001) to find out what language skills a learner needs in order to perform a particular role, such as sales manager, tour guide, or university student, 2) to help determine if an existing course adequately addresses the needs of potential students, 3) to determine which students from a group are most in need of training in particular language skills, 4) to identify a change of direction that people in a reference group feel is important, 5) to identify a group between what students are able to do and what they need to be able to do, 6) to collect information about a particular problem learners are experiencing. The purposes of need analysis above become the objective of the researcher in doing need analysis because they are
considered complete and able to fulfill the necessity of information in creating the designed product of this research.

### 2.1.8 Accounting Department Students

The subject in this research would be the students at the sixth semester in Accounting Department University of Mercu Buana Yogyakarta. Most of them were around 17-20 years old which means that they were included to the Adult learners. Fiorito (2005) affirms that ESP students are usually adults who already have some acquaintance with English and were learning the language in order to communicate a set of professional skills and to perform particular job-related functions. To make an English syllabus for the adult learners also need to know the characteristics of the adult learners.

In an article written by Harper (2011), Knowles’ conclusions about adult learners are described that “As a result of extensive exploration, Knowles concluded that adult learners demonstrate four unique characteristics and later added a fifth.” The list of characteristics below includes Knowles’ descriptions:

1. **Self-direction**: “As a person matures, his self concept moves from one of being a dependent personality toward one of being a self-directed human being.”
2. **Experience**: “As a person matures, he accumulates a growing reservoir of experience that becomes an increasing resource for learning.”
3. **Readiness to learn**: “As a person matures, his readiness to learn becomes oriented increasingly to the developmental tasks of his social roles.”
4. **Orientation to learning**: “As a person matures, his time perspective changes from one of postponed application of knowledge to immediacy of application, and accordingly his orientation toward learning shifts from one of subject-centeredness to one of problem centeredness.”
5. **Motivation to learn**: “As a person matures, the motivation to learn is internal.”

Adult learners came to courses with a variety and range of experiences, both in terms of their working life and educational backgrounds. This impacted on how and why they participate in learning. While each student had individual learning needs. Teaching strategies must anticipate and accommodate differing comprehension rates of learners.
2.2. Previous Studies

In finishing this research, the researcher was reviewed some studies that were related with this research. There were three researches that would be discussed in this section.

The first study was from Dedi in 2017 entitled “Designing an English Syllabus for Nursing Students based on Need Analysis in Indonesia”. He used convenience sampling and purposive sampling as the technique. There were two groups of the subjects. The result of this research showed that the learning needs where consist of the skills of language and preferences of learning, the needs of language consist of English use in workplace and the syllabus design was regarding to the learners’ need where includes topic, function of language, strategies of language, strategies of teaching and focus of language. From his research, the researcher agreed that using English for Specific Purpose to the students based on their field will increase the student’s English skills effectively.

The second study was conducted by Rico & Talero (1997), titled “A syllabus and material design for first level English students of the Accounting faculty at Universidad San Martín”. One characteristic of this project was that they chose a functional syllabus with the intention of responding to students regarding the accounting area’s needs and expectations. They also used cooperative learning theory and designed special materials to work on. It was found that the syllabus fostered an increase in students’ motivation and application of the language in real communicative situations.

The third study was from Nawel Krarzia in 2013, entitled “Designing a Syllabus for ESP Learners: The Case of Second Year Commercial Sciences’ Students at the University of Constantine”. She designed an English syllabus for Economic students based on the learners need and the objectives. The method that she used was had similarities between anciently used and present the methodology. It decided upon the basic criteria that would help a teacher choose the most appropriate way to teach. The result showed that by using the designed syllabus, the students had good performance and level of proficiency. From the research, the researcher agrees that by using English for specific purpose by the students need. It will be more focus to achieve the purpose.
From that previous study, the result would be similar that it was about designing an English syllabus. But the subject was different. This research was redesigned the English syllabus for Accounting Department of University of Mercu Buana Yogyakarta based on the new 2017 Curriculum. The researcher also was use R and D as the model.

2.3 Conceptual Framework

In this research, the researcher combined all of the theories to Redesigning an English Syllabus for Accounting Department University of Mercu Buana Yogyakarta. The researcher uses the theory of syllabus to make plan how to redesign syllabus as well. After that, she would select the type of syllabus used by English accounting lecturer in Accounting Department. It can help to her focus on the aspect of type’s syllabus in redesigning syllabus. Then she would apply the theory principle of syllabus as guidance to make redesign of syllabus development. In this research, redesigning of syllabus was follow the criteria based on curriculum 2017 (KKNI). Then the research would use ESP as teaching learning process. The aims of Redesigning of those documents based on the adult learner’s characteristic. The researcher used research and development (R & D) method to get more understand and easily when redesigning the syllabus.
Figure 2.2. Conceptual framework of redesigning the syllabus