**CHAPTER II**

**REVIEWING LITERATURE**

This chapter discusses the review of related literature. It consists of English instructional materials, Criteria of effective English instructional material for Vocational school, authentic materials, teacher’s book, students’ book, accounting program of vocational school and previous study.

* 1. **English Instructional Material**

Instructional materials are essential tools in the English language classroom. They allow students to interact with words, images, and ideas in ways that develop their abilities in reading, listening, viewing, thinking, speaking, writing, and using media and technology.

Instructional materials might have been simply textbooks and workbooks, but also broadened considerably, including paperback novels, magazines, computer software, video tapes, and much more. The focus of this document, then, is not on selection in the narrow sense of textbook adoption, but on curriculum and program planning that entails selection of a wide range of materials that can be used in whole-class study, small-group work, and by individual students in extensive reading.

Textbook are mandatory reference book for using in the school that contain learning material in order to increase faith and piety, character and personality, the ability to master science and technology, aesthetic sensitivity and ability, potential and physical health compiled by the National Education Standards. Textbooks are a major learning source of to achieve basic competencies and core competencies. (Government Regulation Number 32 Year 2013 on National Education Standards, Article 1, Paragraph 23).

Based on Suprawoto (2009:1), there are some definitions about instructional materials:

1. Instructional materials are all forms of materials used by teachers in implementing the teaching and learning activities in the classroom. Material is in the form of written materials or unwritten materials
2. Instructional materials are information, tools and / or text required by teachers for planning and review of the implementation of learning
3. Instructional materials are a set of teaching materials arranged in a systematic matter whether written or not that create an environment / atmosphere that promotes students to learn.

English material development is a set of English teaching material arranged in a systematic manner and show up the competency that be mastering by the students in teaching learning process. Ideally the materials should follow the principles of the experitial approach in which apprehension is followed by comprehension (Kolb: 1984). We can identify some principles which will guide us in the actual writing of the materials. Those some principles are:

1. Materials provide a stimulus to learning. Good materials do not teach; they encourage learners to learn. Good material will, therefore contain:

* interesting texts;
* enjoyable activities which engage the learner’s thinking capacities;
* opportunities for learners to use their existing knowledge and skills;
* Content which both learner and teacher can cope with.

1. Materials help to organize the teaching-learning process, by providing a path through the complex mass of the language to be learned.
2. Materials embody a view of the nature of language and learning.
3. Materials reflect the nature of the learning task.
4. Materials can have a very useful function in broadening the basis of teacher training, by introducing teachers to new techniques.
5. Materials’ provide models of correct and appropriate language use.
   1. **Criteria of Effective English Instructional Material for Vocational School**

The role of the materials studied is “to practice language” and “to check or test knowledge” (Ellis and Johnson 1994:128). This evaluation point, similar to Breen and Candlin’s (1987) investigates whether the materials were created as a linguistic resource, a topic-based quiz or debating tool for the students.

**Cunningsworth** (1984:15-20) considers more linguistic factors of the materials in terms of “language content”: “form” (phonology, vocabulary, grammar, discourse features), “functions” (e.g. obligations), “appropriateness” (i.e. where the language is suited to the situation), “varieties” (i.e. dialect, style, register and the medium of communication) and “language skills” (receptive, productive, integrated or translations). The specifically model designed for Business English materials evaluation by **Ellis and Johnson** (1994:128-129). They ask six easily-worded questions which encourage reflection by the materials designer covering the learner, “language objectives”, “topic areas”, “methodologies”, “the role of the material” and lastly the appearance. In this process of integration of criteria from various models, it was decided not to include too much detail which made it easy to “fail” the material (Swales 1980)

According to River as cited in Andriyanto (2011: 7), teaching English should be based on four points. Those are:

a. The material should be appropriate with the students’ interest and ability.

b. Provision should be made in timetable for instruction at frequent interval.

c. The English language lesson must not be a special feature on one or twice a week.

d. The students should have the opportunity to exercise their growing skill every day.

Vocational high school material is using English for Specific Purpose specifically English for Occupational Purpose or English for Vocational Purpose.

Chen (2006) stated three possible ways of obtaining materials for ESP programs: (1) using existing materials, (2) writing materials, and (3) adapting materials.

Based on Dudley-Evans and St. John (1998) stated the differences of English for Occupational Purpose’s source and teaching materials. The differences are:

1. The source or teaching materials are authentic materials that put from various form either form of text, magazine article and newspaper, brocure, audio material, audio-visual, computer, etc
2. Elements developed are languange skills (listening, speaking, reading and writing) and language component (grammar, vocabulary and pronounciation).

There are seven characteristic of english instructional material based on Badan Standar Nasional Pendidikan dan Pusat Kurikulum dan Perbukuan, Balitbang, Kemendiknas 2007 (Standard Nation Education Organization and the center of curriculum and book, Research and Development Division Education Minister 2007):

1. Language has a central role in the development of intellectual, social, and emotional support learners and is a success in studying all fields of study. Therefore, learning English is designated as a communication tool also as a means of self-development into Indonesian human learners who have global competitiveness.
2. Effective communication requires the use of proper grammar and correct, ie, the language in accordance with the rules of the context of language and communication demands. Thus, although the linguistic knowledge should not be the focus should still be tough.
3. Real communication always occurs in a natural context. Therefore, learning English should be implemented by involving learners and their environment in the context of everyday life (authentic and natural). Thus, commendable behaviors like politeness, caring, honest, disciplined, confident, and responsible, cooperation, peace and love, in the English language for communication.
4. Communication itself is not an end, but a means to achieve a more ultimate goal, which is to meet the needs of life. Therefore learning English should aim to develop life skills, and not vice versa, using life skills to teach English.
5. English is the medium of global communication. Mastery of English is expected to help learners understand and strengthen local and national culture, as well as recognize and understand international cultures. Therefore, learning English should be implemented with due regard to the three aspects of the culture.
6. Good mastery of English can be an effective means to increase the mastery of science, technology, and art (science and technology) so as to enhance the competitiveness of Indonesian human resources. Therefore, learning English should also be oriented to the development of science and technology.
7. Achievement of excellence in language learning requires a consistent, highly motivated, and persistent in the face of difficulties and problems that arise. Therefore, learning English also must develop spiritual attitudes such as patience, steadfast, full of hope in God Almighty, and humility in prayer expect His help for learning achievement of excellence and a blessing to have a superior ability to speak English.

Badan Standar Nasional Pendidikan dan Pusat Kurikulum dan Perbukuan, Balitbang, Kemendiknas 2007 (Standard Nation Education Organization and the center of curriculum and book, Research and Development Division Education Minister 2007) also mentions criteria to develop textbook:

1. Develop the ability to use English to communicate orally (Listening and Speaking) and written (Reading and Writing) in order to develop aspects of intellectual, social, and emotional support learners and is a success in studying all fields of study.
2. Use the English language properly and correctly, in accordance with the rules of the context of language and communication demands. Knowledge of language mastery submitted as supporting the ability to communicate
3. Developing the ability to communicate in English through learning-based learners and their environment in the context of everyday life (authentic and natural).
4. Lead to the development of life skills: personal, social, academic, and vocational
5. Developing cross-cultural understanding in order to make friends at the local, national, and international by opening insight into cultural differences to minimize misunderstandings, foster mutual respect, and improving the quality of human relationships.
6. Oriented to the development of science, technology and art.

Below is the instruments to assess English text book:

**ASSESSMENT INSTRUMENT STUDY ENGLISH TEXT BOOK**   
**I FEASIBILITY OF CONTENTS**   
**A. Description Material Compatibility with SK and KD**   
1. Completeness material   
2. Depths material   
**B. Accuracy of Content**   
3. Functions social   
4. The Elements and structures of meaning   
5. Linguistic features   
**C. Supporting Learning Materials**   
6. Regency   
7. Development of life skills   
8. Diversity insight Development

**II. FEASIBILITY OF LANGUAGE   
A. Compliance With Development Level Students**   
9. Conformity with the level of cognitive development of learners   
10. Conformity with the level of social-emotional development of students   
**B. Communicative**   
11. Readability message   
12. Precision of language rules   
**C. Systematic and Unity Idea**13. Structural meaning in section / chapter / sub-chapter / paragraph / sentence   
14. Structural meaning between part / chapter / section / paragraph / sentence   
**III. FEASIBILITY OF PRESENTATION**   
**A. Presentation Techniques**   
15. Systematic   
16. Equilibrium units  
**B. Presentation of Learning**   
17. Centering on the learner   
18. Development initiative, creativity, and critical thinking learners   
19. Development independence of learners   
20. Development of the ability of learners to reflection / self-evaluation   
**C. Completeness Presentation**   
21. The Predecessor   
22. The Contents   
23. The Closing   
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[Quoted from Textbooks Assessment Guidelines (BTP) English, the National Education Standards and curriculum Center, Research and Development, MONE, 2007]

* 1. **Authentic Material**

Authentic materials are any texts written by native English speakers for native English speakers (Heitler,2005). Nunan and Miller (1995) define authentic materials as those which were not created or edited expressly for language learners. This means that most everyday objects in the target language qualify as authentic materials. Authentic Materials based on Alejandro G. Martinez (2002) is sometimes called “authentic” or “contextualized”, real-life materials are those that a student encounters in everyday life but that weren’t created for educational purposes. They include newspapers, magazines, and Web sites, as well as driver’s manuals, utility bills, pill bottles, and clothing labels.

* + 1. **Source of authentic material**

Based on Miller (2003) there are several source of authentic material:

-Newspapers and Magazines. - Radio.

- Television/ Video. - Internet.

Example of Authentic Materials: (Hedge, 2000; Baird, 2004)

* + *Spoken:* TV commercials, films, news items, weather forecasts, airport and station announcement, radio talks, interviews, and debates.
  + *Written:* recipes, articles, train timetables, advertisements, brochures, poems, application forms, and instruction for use of equipment
    1. **Criteria for selecting authentic material**

1. Important factors in selecting authentic materials:

* Textual authenticity
* Suitability of content
* Compatibility with course objectives
* Exploitability (Lee, 1995)

1. At which level they can be used?

This issue has been surrounded by controversy in the field of language teaching. Some researchers such as Kilickaya (2004) and Kim (2000) claim that authentic materials can be used with intermediate and advanced level students only. On the other hand, others believe that all levels of students, even lower levels, are able to manage using authentic materials (McNeil, 1994; Miller, 2005).

1. How Can they be Used in the Classroom?
   1. Authentic materials must be used in accordance with students’ ability. (Baird, 2004)
   2. The text should be used to serve its original purpose as if it is used outside the classroom. For example, if students are working with health brochures, they must look for information they need, rather than a list of new words chosen by the teacher (Jacobson, Degener, & Purcell-Gates, 2003). In this respect, Taylor (1994) states that “authenticity is not a characteristic of a text in itself: it is a feature of a text in a particular context. Therefore, a text can only be truly authentic in the context for which it was originally written.”
      1. **Advantages and disadvantages of authentic material**

Martinez mentions Widdowson’s differentiation between authentic and genuine materials. Authentic materials are materials created for native speaker of the language and use in a class in its original form and design. In other words, they are not changed in any way. Whereas genuine materials are authentic materials adapted for a class, e. g. jumbled paragraphs, cut out headlines etc.

Martinez listed following pluses and minuses:

Advantages:

* Students are exposed to real language
* There is factual acquisition from most of them
* Textbooks do not include inaccurate language
* Authentic materials may be inspirational for some students
* One piece of text may be used for various activities and tasks
* There is a wide choice of styles, genres and formality in authentic texts
* They can motivate students to read for pleasure

Disadvantages:

* Authentic texts may be difficult to understand because of a culture gap
* The vocabulary may be not exactly what the students need
* They are rather difficult for beginners
* Preparation of the texts and activities is often demanding and time consuming
* There are many various accents and dialects in listening
* The materials become outdated quickly (news)
  + 1. **Types of authenticity**

Breen (1985) identifies four types of authenticity within language teaching. He indicates that these types are in continual interrelationship with one another during any language lesson. These types include

1. Authenticity of the texts which we may use as input data for our learners:

This refers to the authentic qualities of a given text. Authentic texts for language learning are any sources of data which serves as a means to help the learner to develop an authentic interpretation.

1. Authenticity of the learners’ own interpretations of such texts:

Learner authenticity means that the learner must discover the conventions of communication in the target language which will enable him or her to gradually come to interpret meaning within the text in ways which are likely to be shared with fluent users of the language.

1. Authenticity of tasks conductive to language learning:

Task authenticity reflects the purpose to which language input is put. It means that the chosen tasks should involve the learners not only in authentic communication with texts and others in the classroom, but also in learning and the purpose of learning.

1. Authenticity of the actual social situation of the language classroom:

The authenticity of the classroom is a special social event and environment wherein people share a primary communicative purpose that is learning. The authentic role of the language classroom is the provision of those conditions in which the participants can publicly share the problems, achievements and overall process of learning a language together as a social activity.

* + 1. **Authentic Vs Non-authentic Material**

There are several comparisons between authentic material and non authentic material. According to Adams, 1995; Miller, 2003

|  |  |
| --- | --- |
| Authentic Materials   * Language data produced for real life communication purposes. * They may contain false starts, and incomplete sentences. * They are useful for improving the communicative aspects of the language. | Non-Authentic Materials   * They are specially designed for learning purposes. * The language used in them is artificial. They contain well formed sentences all the time. * They are useful for teaching grammar. |

* 1. **Teacher’s book**

The teacher’s book were generally clear and the aims were set out well with notes of what activities were supposed to achieve. Directions stresses a content based-approach to the development of language skills and critical thinking abilities. This integrated skills orientation promotes language development in interrelated and real contexts. Many of the pre- and post activities in the book are collaborative, with the students sharing personal opinions and experiences and working together to answer questions and complete the task in and out of class. Teacher’s manual provides: step by step learning or teaching procedures, list of key pints in each unit, ideas supplementary classroom activities , complete answer keys and if need, can add a suggested times for completing lessons. (Arlen Gargagliano & Curtis Kelly: 2005). Teacher’s manual contains vocabulary glossaries important words that students will encounter in the activities. Detailed teaching notes with suggestions for how to use the material. Teaching tips are making your use of the material even easier and more effective. Extension many activities, audio scripts of the recorded materials, additional photo of speaking activities. answer to many of activities. Suggested writing topics.

The teacher’s manual offer helpful suggestions for ways to teach each activity, the teacher did not supposed to feel constrained by these procedures however. You may think of better ways of doing some activities with your class, according to our student’s needs and interest. Features of teacher’s manual: detailed note give teaching steps, tips, key vocabulary and answer. Language objectives for every activity learning expectations. Model conversations provide additional language support. Talking points provide additional optional photos of activities. Audio script allows for easy photocopying (Leo jones: 2002).

Each skill book can be used on its own although the author points out that the commonality of theme across the four skill means that the more skills book you use, the deeper and wider the student’s linguistic ability to communicate in that thematic area becomes ( Phillips 2004: 5). The book gives learners an opportunity to bring in their interest and background knowledge about the discipline they may be studying.

* 1. **Student’s book**

According Majid (2005:175), book as materials that book consist certain result analysis science to curriculum in written text and definition based on term

Many things that to be reference in student’s book organizing and make it into different with another book’s characteristic said Hamzah (2009:147) there are :1) short and clear title; (2) summary is given in the first that show what content the book; (3) concern content managing; (4) classify learning materials in sub topic; (5) breakdown the materials; (6) Present important note; (7) present sample of questions and (8) present the exercise.

There are some features of student’s book (Arlen gargagliano & curtis kelly:2005): 1) brainstorming activities that introduce new vocabularies and ideas about topic. 2) model sentences and paragraphs for student to analyze. 3) opportunities for both oral and written feedback from peers. 4) and optional real- world epansion activities in each unit. Another features ***(***Leo jones: 2002***)*** frequent pair and group work activities give students opportunities to share ideas. Vocabulary building exercises prepare learners to discuss a topic. Communication task in every unit provide additional speaking practice. An extensive self-study section provides grammar, listening and vocabularies practice, addition Flexible lessons adapt in to large and small classes

* 1. **Accounting Program of vocational high school**

According to the Gabison, accounting is the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events which are in part at least of financial character and interpreting the results thereof. Accounting is also defined as the process of identifying, measuring and communicating economic information to permit informed judgment and decision by users of the information.

Accounting is one of the key functions for almost any business; it may be handled by a bookkeeper and accountant at small firms or by sizable finance departments with dozens of employees at larger companies.

The purpose and functions of accounting according JM Gabison is to provide quantitative, financial information about economic entities to statement users so that they could make informed judgment and better decision. The uses of accounting information are an information system that measures business activities, processes information into reports and communicates the reports to decision makers. A key product of this information system is a set of financial statements the documents that report financial information about an entity to decision makers. These reports tell us how well an entity is performing in terms of profits and losses and where it stands in financial terms.

The branches of accounting are:

* General Accounting or Financial Accounting is concerned with the recording of transactions for a business or other economic unit and the periodic preparation of statements from these records.
* Auditing is a service rendered by CPAs in public practice who examine records and statements and express an opinion regarding their fairness.
* Cost Accounting emphasizes the determination and the control of costs particular rlythe costs of manufacturing processes and of the manufactured products.
* Management Accounting concerned with the application of appropriate technique sand concepts in processing the historical and projected economic data of an entity, to assist management in setting up reasonable economic objectives and in making rational decisions towards the attainment of these objectives.
* Tax Accounting includes the preparation of tax returns and the consideration of the tax consequences of proposed business transactions.
* Accounting Systems concerned with the creation of accounting and office procedures for the accumulation and the reporting of financial data.
* Budgetary Accounting represents the plan of financial operations for a period and through accounts and summaries, provides comparisons of actual operations with the predetermined plan.
* Government Accounting specializes in the transactions of political units with regard to the business aspect of public administration. It mainly focuses on the proper custody of government funds and their purposes.
* Accounting Education is perhaps the most obvious field of specialization. In addition to teaching, many accounting professors engage in auditing, tax accounting or other areas of accounting.
* Internal Auditing deals with determining the operational efficiency of the company regarding protection of the company’s assets, accuracy and reliability of the accounting data, and adherence to prescribed managerial policies.
* International Accounting encompasses special accounting for international transactions, comparisons of accounting principles in different countries, and harmonization of diverse accounting standards worldwide and tax requirements of all the countries in which the company does business.
* Not-for-profit accounting deals with special accounting for charitable organizations, philanthropic foundations, religious groups, governmental agencies, schools and cooperatives. They may earn profits but they don’t distribute the profits to owners instead it is used for the benefit of the public which they serve.
* Socio-economic Accounting concerns the measurement of the impact of business or governmental agency’s decision on the public sector. This also includes a specialized study on environmental accounting.

Accounting program is a systematic process of identifying, recording, measuring, classifying, verifying, summarizing, interpreting and communicating financial information. It reveals profit or loss for a given period, and the value and nature of a firm's assets, liabilities and owners' equity.

Accounting provides information on the

1. Resources available to a firm,
2. The means employed to finance those resources, and
3. The results achieved through their use.
   1. **Previous Study**

There are two researches related to the researcher research. They are Moh. Arip research, and Endar Hartono research. The explanation of the research can explain as follow:

* 1. *The Development of Teacher and Student English Manual Book Using Authentic Material for Second Grade of Senior High School* by Moh. Arip from STAIN Tulungagung. This research is conducted in 2013. In this research Moh. Arip used modify ADDIE model. The five phases of ADDIE model modify into three phases, there are Analysis, Design and Development phases. The result of this research is teacher English manual book and student English manual book for second grade of senior high school. The result of this research, the teacher and student’s manual book is valid, effective, efficient and attractive.

From the explanation above, the concern of the kind materials that had been used between Moh. Arip and the researcher is same using authentic material. The usage of ADDIE model and the modification also almost same, but the differences is the figure of modification (flow chart), the subject of the research and of course the instrument and the result of the research. In this research, the result contain with validity, effective, efficient and attractive and the researcher research just concern on the properness of the product.

* 1. *Pengembangan Media Pembelajaran Berbasis Web pada Materi Bangun Ruang Sisi Datar Kelas VIII SMPN 1 Bantul* by Endar Hartono from UIN Sunan Kalijaga Yogyakarta. This research conducted in 2012. The purpose of this research is to develop math material based on e-learning. This research also used all phases ADDIE model, Analysis, Design, Development, Implementation and Evaluation. The result of this research, the product had percentage 81,64% and categorize in “very good” criteria. And based on the test consists of pre-test and post-test got the result that the average of student’s score increase from 50,35 the average score in pre test become 85,18 in post test that can be conclude that the book is effective.

The research that was conducted by Endar and the researcher is to develop a product using ADDIE model. The differences are, in this research, Endar used all phases in ADDIE model and the researcher did not. The researcher just used three phases of the ADDIE model consists of Analysis, Design, and Development. The others differences are Endar concern in Math material with e-learning and the researcher English material in the form of book. The subject of the research is also different between Endar’s research and the researcher research.