

AN ANALYSIS OF READING MATERIALS IN THE ENGLISH TEXTBOOK TALK ACTIVE 2 FOR 11TH GRADE OF ACCOUNTING STUDENTS BASED ON TOMLINSON'S PRINCIPLES

Elisa Br Sebayang¹, Ariatna²

Universitas Negeri Medan

e-mail: elisabrsebayang5@gmail.com¹, ariatna@unimed.ac.id²

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Bahan Bacaan, Analisis Buku Teks, Prinsip-prinsip Tomlinson, Siswa Kejuruan.

A B S T R A K

Penelitian ini mengkaji bahan bacaan berdasarkan prinsip-prinsip Tomlinson (2012). Studi ini menerapkan metodologi kualitatif, dengan menggunakan data yang diperoleh dari bahan bacaan dan tugas-tugas di dalam buku teks. Data dikumpulkan melalui dokumentasi dan dianalisis menggunakan analisis konten. Hasil penelitian menunjukkan bahwa: 1) Tiga prinsip tercermin: instructional, eliciting, dan exploratory. 2) Dua prinsip tidak tercermin: informative dan experiential. Sebagian besar bahan bacaan mencakup latihan terstruktur, pertanyaan diskusi, dan aktivitas yang mendorong siswa untuk mengeksplorasi teks. Namun, bahan-bahan tersebut tidak mencakup konten terkait akuntansi dan konteks dunia kerja nyata. Oleh karena itu, bahan bacaan dalam Talk Active 2 tidak sepenuhnya sesuai untuk siswa akuntansi kejuruan. Diharapkan penelitian ini dapat bermanfaat bagi guru dan peneliti masa depan dalam mengevaluasi buku teks bahasa Inggris.

Reading Materials, Textbook Analysis, Tomlinson's Principles, Vocational Students.

ABSTRACT

This research examines reading materials based on Tomlinson's (2012) principles. This study applies qualitative methodology, using data derived from reading material and assignments inside the textbook. The data are gathered through documentation and examined by content analysis. The study showed that: 1) Three principles are reflected: instructional, eliciting, and exploratory. 2) Two principles are not reflected: informative and experiential. Most of the reading materials include organised exercises, discussion questions, and activities that encourage students to explore the text. However, the materials do not include accounting related content and real world workplace context. Therefore, the reading materials in Talk Active 2 are not fully appropriate for vocational accounting students. It is hoped that this research can be useful for teachers and future researchers in evaluating English textbooks.

INTRODUCTION

English textbooks are the primary medium for pursuing curriculum objectives in the classroom. They structure the progression of language input, provide teachers with ready made teaching strategies, and guarantee that learners are consistently exposed to key language elements (Benabed & Mehdaoui, 2023). As a result, textbooks serve not only as instructional materials, but also as a basis for improving the overall efficacy of language teaching and learning in the classroom. The quality of textbooks is critical since they are frequently used as the major learning resource. When textbooks are of excellent quality, they can help teachers deliver lessons more effectively and students attain learning objectives more efficiently. In contrast, low quality materials may avoid learners' development and disturbing instructional efficacy. Therefore to ensure the quality of the textbooks, the need for well structured materials must be highly considered. This is because well structured materials can keep learners motivated and engaged (Abdala, 2022). When learning materials are well structured and presented in an organized way, they tend to attract students' attention and keep them motivated and engaged in the learning process. As a result, motivation and engagement are critical aspects in successful learning because active learners are more likely to participate, practice, and retain language skills. In addition, well designed materials can give real instances of language use and communicate information effectively, allowing both learners and teachers to confidently get through the learning process (Goodarzi et al., 2021). Such confidence is vital because it fosters a supportive learning environment in which students are encouraged to utilize the language and teachers may deliver courses with more confidence. Worldwide studies repeatedly indicate that materials in textbooks that satisfy accepted standard of quality improve learning results. For example, Wang (2017, as cited in Wea et al., 2023) states "well designed materials greatly improve learning" (p.51), whereas Anderson et al. (2021) noted that strategically arranged good materials help develop critical thinking, an essential ability for lifelong learners. This study demonstrates that the value of well structured English textbooks extends beyond immediate classroom learning, as they also help to build the long term cognitive and analytical abilities required for lifetime learning.

Therefore, the same patterns are seen in Indonesia. Well structured English textbook materials are essential for facilitating teaching and learning activities. According to Pasaribu (2022), students believe that the quality of textbook material has a direct impact on their motivation, comprehension, and involvement in class. When materials are incomplete, inauthentic, or irrelevant, students may fail to develop language skills. Furthermore, the necessity of appropriate material for learning is mirrored in the present evaluation method used in the Merdeka Curriculum, known as *Kriteria Ketercapaian Tujuan Pembelajaran (KKTP)* or criteria for achieving learning objectives. *KKTP* is used to assess if students have met the intended learning objectives in a certain topic. The *KKTP* focuses on students' capacity to assess the social function, text structure, and linguistic features of various sorts of texts, as well as grasp their contextual meanings, in English classrooms for eleventh grade vocational students. In the *KKTP* system, students' competency is often classified into two categories, namely "*Memadai*" (adequate) and "*Tidak Memadai*" (inadequate), indicating whether the learning goals were effectively attained or still need to be improved. These criteria emphasize the importance of reading comprehension in determining student progress in English learning. As a result, the presence of relevant and well structured reading materials in English textbooks becomes critical, as students rely on these materials to

practice interpreting texts and developing their reading abilities in order to achieve the outlined educational goals.

Therefore, with the introduction of national textbooks like English for Nusantara, it is critical to ensure well structured materials that satisfy curricular requirements while also adapting to the needs of local students. In this context, Hidayah and Zahro (2025) used the BSNP evaluation criteria to assess the textbook English for Nusantara for seventh grade junior high school students, with an emphasis on topic relevancy, language use, presentation, and visual design. Their findings suggest that relevant and well structured materials could improve student motivation and engagement by ensuring meaningful learning experiences and active participation in the learning process. These findings are significant to the present research, which analyzes reading materials based on Tomlinson's (2012) principles. In which Tomlinson's (2012) principles, specifically sees materials as experiential, eliciting, and exploratory in addition to informative and instructional. Through contextual tasks, learners are encouraged to use the language, reflect on their experiences, and make discoveries about language use. Therefore, the study confirms up the idea that resources that let students engage with language in a meaningful way make learning English more successful and inspiring.

Moreover, despite the explicit focus on the necessity of well structured materials, a major issue arises with the actual content supplied in Indonesian English textbooks. Recent data suggests that the material found in many textbooks may not entirely represent the principles described above. Nuraeni et al. (2023) discovered that Indonesian English textbooks contain a proportionally greater quantity of personal and academic texts than job related resources in reading materials, resulting in an imbalance that limits students' development of workplace related skills.

This issue is reflected in field observations of Talk Active 2 English textbook used by 11th grade accounting students, where the reading passages are primarily general material rather than occupation specific resources to the job related. Such a mismatch reveals that the resources do not yet reflect a really well structured design, particularly for vocational learners who require exposure to texts that complement their professional demands. This difficulty is largely concerned with the term "informative" from one of Tomlinson's (2012) principles. Refers to resources that use relevant content to teach students about the target language. Informative reading materials for accounting students should present fundamental accounting terms and concepts in English so that students can actively improve their language skills and subject specific knowledge. However, Talk Active 2's current reading materials fall short in offering this kind of informational input, underscoring the need for improved alignment between textbook content and occupational learning objectives.

In addition, this lack of correlation is shown even further when considering ESP requirements for vocational learners. According to Sari and Atmanegara (2018), accounting students' reading materials should include professional language, business communication, and financial reporting settings to help them acquire field specific communicative competence. These components are critical because they introduce students to realistic speech and vocabulary that reflects real world accounting processes. However, the materials nowadays offered in vocational English textbooks, such as Talk Active 2, do not yet represent these ESP oriented features. In accordance with Rahmatunisa and Agustiana (2018), successful ESP materials for accounting students often contain complex numerical information, financial terminology, and context specific language that requires both linguistic and analytical abilities. In contrast, the

reading passages in Talk Active 2 are largely generic, with no texts based on business or financial situations. As a result, students are given little opportunity to learn the specialized vocabulary or contextual knowledge required for professional preparation. The problem becomes more evident when examining the actual reading materials, as described below.

The Incredible Lake Toba

Lake Toba is one of the most awesome natural wonders of the world. It is a crater lake so enormous that it has an island almost the size of Singapore in its center. At over 1130 square kilometers in area, and a depth of up to 450 meters, Lake Toba seems to be more like an ocean. This is the largest lake in Southeast Asia and one of the deepest lakes in the world.

Lake Toba is a place to come and sit back, relax, and absorb some beautiful pristine scenery. As you sit and take in the view of the mountains set against the cool clear lake, you will feel the worries of the world melt away. As the lake sits 900 meters above sea level, there is a cooler climate here, making a refreshing break from the heat, humidity and pollution of the city.

It's hard to imagine a more scenic place to come and enjoy hiking, swimming, and sailing; although once you arrive it might be difficult to resist the anesthetizing effects of the lake. The cool clear water coupled with the relaxed atmosphere and friendly people are what draw visitors from all over the world to Lake Toba.

Venture onto the island of Samosir in the middle of the lake and you will discover mountains steeped in cool mist, clear waterfalls to swim under, and locals taking their water buffalo out in the fields. This is a place to come and enjoy the legendary Batak hospitality. Say "cheers" and enjoy some traditional palm wine with the locals. Sit and have some coffee and chat with islanders keen to practice their English. Wherever you go, it won't take long to make new friends.

On the main land, accommodations are available in the town of Parapat. Parapat occupies a small, rocky peninsula jutting out into the lake. On the way down to Parapat from the hill town of Berastagi, you will get some spectacular views as the lake first comes into sight and the road winds its way down the mountain closer to the shoreline. In Parapat live the Batak Toba and Batak Simalungun people, who are known as happy and easygoing people, famous for their lively and sentimental songs. Although the majority has embraced Christianity, ancient beliefs and traditions still persist.

Parapat is 176 km from Medan and can be reached in less than six hours by bus. There are two main bus routes: Medan–Parapat or Medan–Berastagi. The cost for each route is around 30,000 rupiah. Or you can buy a spot in a private air-conditioned bus from Medan to Parapat for 65,000 rupiah for a one way trip, which takes around four hours. Travel agents in Medan can also organize a rental car plus a driver for you.

Medan is an international gateway. A number of airlines fly daily between Kualanamu Airport (Medan) and all major cities in Indonesia, and international flights also connect Medan with Malaysia, Singapore and Thailand. Once you arrive in Parapat, you can catch the ferry to Samosir Island. The ferry goes every hour and a half from 9 a.m. – 5 p.m. The two landing points on Samosir are the traditional village of Tomok, or Tuk Tuk, where the island's hotels and restaurants are concentrated. A public bus is available if you are coming overland from the south via Bukittinggi and Tarutung.

In Parapat you can buy souvenirs, such as T-shirts and key-chains. There is also a traditional market, which opens twice a week selling fruits, vegetables, and clothing. If

you are looking for a more unique souvenir, try shopping in Samosir. If you're interested in buying some ulos cloth or hand-woven shawls, which are famous for their beautiful motifs and smooth weaving, visit the traditional village of Jangga, where you can even witness the process of making ulos.

Many visitors prefer to take the more scenic option and stay on the massive island of Samosir in the middle of the lake. As the original home of the Batak Toba people, the island has many traces of the ancient days, including stone tombs and traditional villages. One is Ambarita, which has a courtyard with stone furniture where in the old days convicts were tried and beheaded, or visit Simanindo, where traditional Batak ritual dances and music are performed. Here, you'll be able to discover the unique and ancient Toba culture.

Despite being a tourist spot for many years, Lake Toba still has a natural and undisturbed beauty. Venture away from the small villages and you will find yourself in the countryside, surrounded by farmland and churches, with strange tombs peppering the landscape. Source: Talk Active 2 for Senior High School/Vocational High School Year XI (pp. 3–4).

The text of "The Incredible Lake Toba" highlights this gap. Although it is organized and successful for teaching descriptive text features introducing words like beautiful, peaceful, and wonderful, as well as improving students' cultural awareness, it stays focused on standard English learning objectives. The passage emphasizes tourist and cultural topics rather than commercial, administrative, or financial information useful to accounting students. As a result, while the material improves overall language competency, the reading materials fall short of the Tomlinson Principles' aim of providing well structured material especially in the terms of informative in order to help students obtain linguistic input that supports their academic and professional growth, informative reading texts for accounting students are expected to convey fundamental accounting concepts and terminology in English. This limitation implies that the problem observed in the evaluated text is part of a larger issue with English textbook materials, particularly in terms of content relevancy and alignment with learners' academic fields. Similar problems have been raised in past research on the quality and applicability of English textbooks.

Previously, some research on textbook materials was conducted. Putri (2025) offered an in depth investigation by analyzing the alignment of many senior high school English textbooks, including Bahasa Inggris, Pathway to English, and SPLASH Smart Path to Learning English, with Merdeka Curriculum indicators. The study discovered that the majority of textbook exercises supported important principles such as critical thinking, real world application, and self directed learning. Meanwhile, this current study will be focused on analyzing one of the English textbook for eleventh grade of accounting students that called Talk Active 2. And it will be only limited to the aspect of the reading materials.

More precisely, Setyowati et al. (2023) conducted a need analysis on an ESP textbook used by psychology students. Their findings revealed that students require resources that facilitate academic reading and writing, such as accessing journals and generating scientific documents. However, the ESP textbook used in the faculty did not fulfill all of these requirements, particularly in terms of design, layout, and content relevance. Building on this perspective, the current study tend to analyze the relevancy of how Tomlinson's principles are reflected in the reading materials of an English textbook Talk Active 2 used by eleventh grade of accounting students.

Next, Nafisah and Mulyani (2024) discovered that employing realistic reading materials greatly increased students' reading scores and motivation. Their findings imply that real life readings can facilitate greater understanding than traditional textbook chapters. However, the study did not look at how reading materials are created using pedagogical concepts while instead, it concentrated on how realistic texts might enhance learning results. On the other hand, the goal of this study is to examine the extent to which a vocational English textbook's reading material fit to Tomlinson's principles.

Furthermore, Hanifah et al. (2022) assessed the readability of reading passages using Flesch and Coh Metrix formulae. They discovered that most books were too tough for pupils at the appropriate grade level. This shows that many textbooks need to be improved in terms of readability in order to better promote student comprehension. While this study focused on the linguistic complexity of texts, but it missed the pedagogical role that reading materials have in facilitating learning. Therefore, by determining how reading materials match Tomlinson's principles, the current study looks at a more to the pedagogical aspect.

Finally, Nuraeni et al. (2023) observed that reading texts in Indonesian senior high school English textbooks were inconsistent with a large number of personal texts and little academic or job related genres. They also discovered that macroskills were emphasized more than microskills, indicating that the reading content had not yet been fully developed. Although this study focused on genre distribution and skill emphasis, it did not look into the instructional concepts that guided the production of the materials. As a result, the current study aims to identify the Tomlinson's principles reflected in the reading materials of the English textbook Talk Active 2 for 11th grade of accounting students, and to describe how the Tomlinson's principles realized in the reading materials of the English textbook Talk Active 2 for 11th grade of accounting students.

LITERATURE REVIEW

Ariatna et al. (2023) stated that textbooks are often general in nature and may not fully represent learners' experiences and needs. Therefore, teaching materials need to be developed and evaluated to ensure that they provide meaningful, relevant, and contextualized learning experiences for students. In line with this view, the effectiveness of English reading materials in supporting learners to learn languages can be used to assess their value. The functional role of learning resources, which describe how materials support learners' understanding and application of the target language, are highlighted in Tomlinson's principles (2012) of material functions.

1. Informative

The informative is reflected in the reading materials when texts give students linguistic input that informs them about the target language in connection to their relation to specific learning objectives. This reflection is evident in vocational contexts when learners exposure to the vocabulary, content, and themes that related to their field of study. Texts that explain accounting related concepts and terminology in English serve as informative reading materials for accounting students.

Moreover, this informative can be realized when students are able to comprehend both the language and the subject matter through the text. For instance, a reading materials outlining fundamental accounting ideas, like financial transactions or basic financial reports, enables students to pick up relevant terminology educating them about how the target language is used to communicate professional information.

2. Instructional

The instructional is reflected when reading materials mirror instruction by including organized exercises that help students interact with the text. This can be seen in the addition of comprehension questions, table completion assignments, or exercises that encourage students to focus on particular details from the text that related to the accounting field.

Furthermore, this instructional can be realized through reading exercises that go along with the text. For instance, after reading a section about accounting text, students can asked to produce a table summarizing financial data, respond to comprehension questions, or match definitions of accounting words. These exercises help students comprehend the material step by step and practice reading comprehension in an organized manner.

3. Experiential

The experiential is reflected when reading materials are structured around authentic scenarios where the target language is employed organically. Texts that illustrate workplace settings pertinent to students' future careers in vocational education exhibit this reflection and for this context in accounting world.

In addition, this experiential can be realized through texts are based on real world scenarios in which English is spoken naturally. Job related texts, such as situations requiring creating bills, examining transaction records, or summarizing financial data, can be used as experiential material for accounting students. Instead of coming across language in generic or irrelevant circumstances, these materials allow students to experience how English works in actual accounting contexts.

4. Eliciting

The eliciting is reflected through exercises that ask students to react to the reading materials. The use of open ended questions, discussion prompts, or additional assignments that encourage students to share their thoughts based on what they have read demonstrates this reflection.

Additionally, this eliciting can be realized through by assignments that ask students to react to the text. For instance, students might be asked to define accounting concepts in their own words, debate potential solutions to a financial problem in the text, or share their thoughts on the reading topic. Through these exercises, students are encouraged to create language based on what they have read.

5. Exploratory

The exploratory is reflected when assignments of reading materials motivate students to independently observe and evaluate linguistic elements. Activities that ask students to discover meaning, identify patterns, or look at linguistic structures in the text.

Then it can be realized through reading assignments motivate students recognize patterns or identify meaning on their own. For instance, students might be required to examine the sentence frequently found in financial reports, or determine the meaning of unknown accounting words from context. Students will have a better understanding of how language functions in professional discourse through such exercises.

Tomlinson's principles of material functions are used as the primary theoretical framework for this study because they give a functional foundation for investigating how English reading materials support language learning. This framework classifies learning materials based on their function: informative, instructional, experiential, eliciting, and exploratory. This functional principles allows reading materials to be

assessed not just in terms of content, but also in terms of how they are structured to help learners engage with the target language.

As a result, this research focuses on two key areas: identifying which of Tomlinson's principles are reflected in the reading materials of the English textbook Talk Active 2 for 11th grade accounting students, and investigating how these functions are realized through the texts and accompanying learning activities. By applying Tomlinson's principles, the study becomes more systematic and targeted, allowing for a more accurate assessment of how the reading materials serve the learning objectives of vocational accounting students. In addition to this, the study draws on existing research on textbook and reading material evaluation. As a result, the next section examines related studies to help support and contextualize the current findings.

RESEARCH METHODOLOGY

This study uses a descriptive qualitative research method and content analysis to examine the reading materials in the English textbook Talk Active 2 for eleventh grade accounting students. Descriptive qualitative technique is suited for this study since it focuses on describing and analyzing textual material rather than measuring variables statistically. Descriptive qualitative research seeks to offer a clear and accurate account of a phenomena as it occurs naturally (Sandelowski, 2000). Furthermore, this study collects data using content analysis, which follows to Krippendorff's (2013) theory of unitizing and sampling. The first step in collecting data is unitizing, which involves determining the units of analysis depending on the research objectives. After the units of analysis have been properly specified, the next stage is sampling. This study employs complete sampling, in which all reading texts from the textbook are selected as data. Next, the data will be analyzed by using technique of qualitative data analysis suggested by Miles et al. (2014), which includes data condensation, data presentation, and data verification is used in this study. This technique is appropriate as the study's goal is to examine textual data and determine how reading materials enhance language learning in accordance with Tomlinson's principles of material functions (2012). In order to address the two research issues of this study, the framework enables the researcher to methodically collect, arrange, and analyze data.

FINDINGS AND DISCUSSION

In terms of the first research problem, the findings show that the reading materials for Talk Active 2 do not always follow all of Tomlinson's (2012) principles. The instructional and eliciting principles are consistently present in all sixteen materials. For example, all of them use guided exercises, reading comprehension tasks, and activities that get students to talk about their thoughts and feelings. Tasks that ask students to find words, figure out what they mean from the context, and study language vocabulary also show the exploratory principle, though not as much. However, the informative and experiential principles are markedly absent. There is no accounting related content or language in the materials, and there are also no real life work situations that are linked to the students' studies. This means that the texts are too general and do not fully meet the needs of vocational students, especially accounting students.

Furthermore, in the relation of the second research problem, the findings reveal how Tomlinson's principles are realized in the materials. Structured activities like understanding questions, grammar exercises, and text based tasks clearly follow the

indicators of realization for instructional principle. On the other hand, open ended questions and prompts for discussion that get students involved clearly follow the eliciting principle. However, the exploratory principle is only partly met because some reading materials offer chances for individual language exploration, while other materials do not always do so. Meanwhile, the informative and experiential principles are minimally realized, as the absence of field specific content and real life professional contexts limits students' ability to connect language learning with their academic and future workplace needs. Overall, the realization of the Tomlinson's principles is not balanced, with a lot of focus on instructional and eliciting principles and not as much on vocational relevance.

Regarding to the current study's findings of the first research problem, the reading materials in Talk Active 2 do not properly represent all of Tomlinson's (2012) principles. Guided activities, comprehension questions, and discussion prompts that promote student interaction demonstrate how the instructional and eliciting principles are consistently present across all materials. Meanwhile, the informative and experiential principles are mostly lacking, especially when it comes to accounting related information and real world professional situations, and the exploratory principle is only partly present through limited vocabulary and contextual meaning challenges. This result is somewhat consistent with the research done by Hulu et al. (2020), who similarly used a qualitative checklist to examine reading materials at the eleventh grade level. Both findings show that reading materials often fulfill certain instructional goals and stress the need of methodically assessing textbook content. For example, according to Hulu et al. (2020), the textbook they examined met the 2013 Curriculum requirements for content, presentation, and language usage. This is consistent with the recent discovery that instructional principles are very frequent, suggesting that the resources are structurally sufficient to direct learning processes.

However, the overall assessment results show an interesting difference. The current analysis finds significant gaps in the representation of Tomlinson's (2012) principles, especially the lack of informative and experiential principles, even though Hulu et al. (2020) found that the textbook generally satisfied the necessary requirements. This disparity might result from different analytical frameworks being used. While the current research follows Tomlinson's (2012) principles, which put more emphasis on meaningful learning experiences, learner engagement, and contextual relevance, Hulu et al. (2020) relied on national curriculum based criteria that emphasize on overall textbook quality. As a result, although the materials in Talk Active 2 may be considered as suitable from a general standards perspective, they appear insufficient in addressing the specific needs of vocational students, because the materials in the textbook must be designed from the lens of students needs so the students can be able to achieve their objectives as stated by Simorangkir et al., (2019). But in reality, the lack of accounting related content and real life workplace contexts suggests that the materials are too general and do not fully support vocationally oriented language learning.

Moving on to the second research problem, which focuses on how Tomlinson's (2012) principles are realized in the reading materials, the results of this study show that there is an imbalance in the application of these principles. Through organized activities including comprehension questions, grammar exercises, and conversation prompts, instructional and eliciting principles are used in a clear and consistent manner. On the other hand, the exploratory principle is only partially realized, while the informative and

experiential principles are minimally reflected due to the lack of field-specific content and real-life professional contexts. These results are comparable to those of the research by Afersa et al. (2022), especially in showing how certain features of reading materials are adopted successfully while others continue to be a challenge. According to Afersa et al. (2022), the reading materials were usually well developed in supporting learning since they satisfied a number of quality criteria, such as interest, authenticity, and cultural relevance. This is consistent with the current research, which strongly realizes instructional and eliciting principles, indicating that the materials are successful in directing learning activities and promoting student involvement.

Still, there is a gap in the kind of limitations noted. Afersa et al. (2022) highlighted problems with sentence complexity and lexical difficulties, suggesting that linguistic appropriateness limited the implementation of materials. On the other hand, the current research shows that the weaknesses are found in unequal implementation of various educational concepts, especially the limited use of experiential and informative principles. Based on Tomlinson and Masuhara (2018), effective language learning materials should engage learners in meaningful language use and relate to real-life contexts. This suggests that while the materials may function well at a structural and linguistic level, they are still limited in providing meaningful and context based learning experiences. As a result, the current research expands on the results of Afersa et al. (2022) by demonstrating that the problem is not only language difficulties but also how well various learning principles are realized to satisfy students' academic and professional goals.

CONCLUSION

The reading materials in Talk Active 2 reflect Tomlinson's principles to a limited extent. Structured assignments and chances for student feedback, back up the instructional and eliciting principles which are routinely used. The exploring principle also exist, but it isn't explored in the same way throughout the materials. The informative and experiential principles, on the other hand, are mostly missing because the material does not include any real life situations or accounting related subjects. Because of this, the materials stay general and do not fully meet the needs of accounting students.

Moreover, Tomlinson's principles are not always put into realization in the same way. The principles of instructional and eliciting are strongly and regularly met. However, the principle of exploratory is only partly met because there are not enough chances for students to find vocabulary on their own. At the same time, the informative and experiential principles are not fully realized, which shows that the material is irrelevant to the job and the experiences aren't useful in vocational level. Overall, the materials tend to prioritize general language practice rather than aligning with students' academic and professional needs.

Suggestion

It is recommended that textbook developers and authors design reading materials that reflect Tomlinson's (2012) principles in a more balanced way. Specifically, the informative and experiential principles should be given more attention by combining related terminologies to the vocational students especially the accounting field. By doing so, the materials will not only support language development but also better align with students' academic background and future professional needs.

In addition, teachers are encouraged to adapt and develop the existing materials by combining supplementary resources that are relevant to the accounting field. Giving students contextualised projects, real texts, and useful activities can help them make the connection between learning a language for general purposes and using it in the workplace. It is also suggested that future researchers look into similar studies in different textbooks or language skills to get a fuller picture of how Tomlinson's (2012) principles are realized and reflected in another vocational field.

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