



Preparing Accountants in a Globalized Industry Analysis of Language Use in Professional Setting

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ABSTRACT

As a lingua franca in the globalized professional community, English language is important to acquire. Unfortunately, previous studies reported that the textbook in Vocational High School (VHS) is non-vocational. Hence, there is a need to create learning materials which provide the language skills for accounting occupation. Applying Critical Genre Analysis framework, this study examined four English for Accounting books and 18 Accounting professional genre analysis articles and revealed the linguistic features and cultural contexts of the communications at accounting professions. It was found that there are four communication events involved in the occupation, i.e., workplace communication, business correspondence, financial statements, and foreign exchange. The suggested mapping of purpose, communication mode, and text patterns of each communication event potentially offer the solution to equip the necessary English language skill at work.

Keywords: *Critical Genre Analysis, English for Accounting, Vocational High School.*

1. INTRODUCTION

Vocational high school graduates possess specialized skills and practical knowledge that make them highly desirable in the job market. One of the necessary qualifications is English language competence. Indeed, the national curriculum mandates for VHS students to be able to use English and other foreign languages to support the professional tasks. Regardless the national curriculum requirement, research on various VHS vocation programs concluded that the content and topics of English materials currently do not match with the job market demand (Margana & Widyantoro, 2017; Purwanti, 2018; Putri, Kher, & Rani, 2018). Likewise, the English textbooks were non-vocational as they lack in technical vocabularies and too general as they do not reflect the vocations (Cahyati, Rahmijati, & Rizkiani, 2014; Haryudin, Yana, & Efransyah, 2020; Mahbub, 2019).

Efforts have been made to analyze the need for English communication and teaching materials from various vocation programs. For example, an investigation of need for English skill in Computer and Engineering and Network (Cahyati, Rahmijati, & Rizkiani, 2014; Mahbub, 2019) and Hospitality (Putri, Kher, & Rani, 2018). Research also attempted to design learning materials to fulfil the demand of industry. For example, English teachers in Kota Langsa intentionally design supplement materials for English for Maritime context (Fadlia et al., 2020). Another research focused on designing materials for Medical Science (Fauzi & Hanifah, 2019). Unfortunately, the most investigated need is from Computer Engineering and Network leaving English for Accounting under-researched.

Critical Genre Analysis (CGA) framework has been used in describing general patterns of texts and their professional practices and cultures (Bathia, 2013). It is praised for the comprehensive approach and has informed many ESP (English for Specific Purposes) programs. For example, the communication function and structure of emails were analyzed using CGA framework to inform Business English classrooms (Alafnan, 2017; Evans, 2012).

Regarding professional practices and cultures, it was found that email communication was motivated by various purposes so teachers should provide students with varying sample texts. Likewise, CGA framework was applied in analyzing companies' annual reports. It was found that annual reports usually embed tables of financial report and

argumentative elaboration style is commonly found in Finance discourse (Qian, 2020). CGA was also utilized in analyzing spoken texts, such as business meetings and presentations (Cortés, 2010).

This study investigates the communication events found in accounting profession by applying CGA framework. The findings presented in this paper have the potential to contribute to both teaching materials and classroom activity suitable in preparing the VHS graduates in Accounting.

2. METHOD

This research applied CGA (Bathia, 2013) in analyzing communication events in accounting profession. The term genre is defined as communication which occurs in the professional context. For convenience purpose, the terms genre and communicative event are alternately used here. As shown in Figure 1, there were five stages involved in the analysis, i.e., surveying existing literature, refining the situational/contextual analysis, studying the institutional context levels of linguistic analysis and validation from practicing members of accounting education and profession. There are three parameters for selecting the research articles. First, the articles utilized Bhatia's (2014) CGA framework. Second, they analyzed communication events at accounting profession. Last, they were published in the last 10 years in reputable journals or proceedings. There were 14 research articles and four English for Accounting books and used in the analysis.

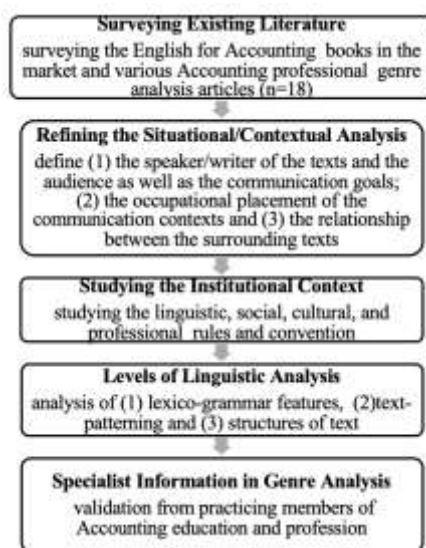


Figure 1 Analysis procedure (Bathia, 2013).

Meanwhile, the validation of analysis result was conducted by two practicing members of the accounting education and profession community. Their expertise in accounting profession provides valuable input to the teaching materials of English for Accounting in vocational high school.

3. FINDINGS AND DISCUSSION

English is still lingua franca today that is necessary for students to acquire English competence both in work-related and day-to-day activities (Ku & Zussman, 2010). Indeed, studies in Hong Kong professional show that English is used both at professional communication setting and socializing (Chan, 2019; Evans, 2012, 2013). Meanwhile, in Chinese professional settings, English is highly demanded mostly in international-business-related department (Shi, 2018). These two contrastive needs of English for professional purpose show that regardless the various need of industry, English language remains significant in current globalized industry. Although some communication events seem to emphasize certain skills, such as speaking skill which is greatly involved in phone communication, language learning require holistic approach to include involve learning other skills. Learning should also target the vocation-related knowledge and socially constructed communication to prepare the students for workplace communication. So, the curriculum, syllabus and teaching materials should prepare students for the negotiation of need.

The current investigation results in four communication events, i.e., corporate annual report, email communication, bills of exchange and communication at the office. Table 1 shows the genre structure of each communication event.

Table 1. Result of literature survey and genre structure in accounting profession

Author/ Year of publication	Type of literature	Genre/ communi-cation event	Genre structure
(Qian, 2020)	Journal article	Corporate annual report	Narrative report: 1. General information about the financial report (names of account) 2. Specific information about the financial reports
(Rutherford, 2013)	Journal article	Financial reporting	
(Vogel, 2010)	Journal article	Company annual report	
(AlAfnan, 2017)	Journal article	Electronic mail communication	1. Subject line/ identifying topic 2. Salutation/ opening 3. Body: discussing issues/Requesting-Responding to request/ Indicating enclosure/ Informing about issues 4. Closing 5. Signature line
(Evans, 2012)	Journal article	Email in Hong Kong industry	
(Mehrpour & Mehrzad, 2013)	Journal article	Business email: Iranians vs. native speakers of English	
(Qasim, Hussain, & Mahmood, 2015)	Journal article	Business email: Pakistani	
(Qasim, Shakir, Hussain, & Arif, 2015)	Journal article	Business email: Pakistani vs. native speakers of English	
(Krizan, Logan, Merrier, & Williams, 2008)	Book	Bills of exchange	1. General information about the graph 2. Specific information about the graph (use of adjective /adverb)
(Guffey & Lowey, 2011)	Book		
(Krizan, Logan, Merrier, & Williams, 2008)	Book	Communication at the office	1. Greeting 2. Introduction 3. Exchange 4. Summary 5. Closing
(Guffey & Lowey, 2011)	Book		
(Tsybaneva, Maletina, & Malushko, 2018)	Proceeding article	Phone conversation	1. Opening: Greetings 2. Giving reason to call: asking/giving information/message 3. Closing: summing up and thanking

The literature shows that company financial reports usually are in the form of narration and include tables of financial data (Qian, 2020). Another literature also shows that oral texts in company are mostly expository (Cortés, 2010). Consequently, various writing exercises need to incorporate because financial report requires complex prose writing skill. The second written communication event is email. The investigation shows that the emails have at least four purposes, i.e., discussion about problems and opinions, requesting, delivering information and files, as well as informing general information (AlAfnan, 2017). Meanwhile, the spoken language use was phone communication which common structure is opening, reason to call and closing (Tsybaneva, Maletina, & Malushko, 2018).

Another important element of workplace communication is the understanding of the professional practices and cultures surrounding the profession. CGA illuminates the social, cultural, professional rules and convention of accounting workplace communication as well as the relationship between the genres. First, the analysis shows that accuracy and straightforwardness are valued in the profession. Financial reports, which include data as accurate evidence, are prudent and explicit. The reports may serve different purposes, i.e., to assert the current state of financial condition of the company and to impress hence persuade the investors. The same value is also indicated in their email communication. Their emails emphasize speed and straightforwardness in which they present details in points. It was revealed that cultural background affects cultural appropriation in which Asian employers tend to use politeness strategies, so it is important to present varying model emails to student (Mehrpour & Mehrzad, 2013; Qasim, Hussain, & Mahmood, 2015; Qasim, Shakir, Hussain, & Arif, 2015).

Interestingly, email communication was found to closely surround by phone communication as emails are usually preceded or followed by phone conversation (Evans, 2012). The ability to use correct intonation, tempo and pausing was also highlighted to ensure the success of the communication flow (Tsybaneva, Maletina, & Malushko, 2018). Table 2 summarizes the professional practices and cultures in accounting workplace.

Table 2. Result of accounting professional practices and cultures

Genre/ communication event	Professional practices and cultures
Financial reporting	<ul style="list-style-type: none"> - Persuasive to impress investors (Qian, 2020) - Embedding tables of financial data as evidence (Qian, 2020) - Globally conservative and prudent, including in attempt to describe negative facts in full care (Vogel, 2010) - Written in a complex prose: explicit and observable yet tactical and show some discretion (Rutherford, 2013)
Electronic mail communication	<ul style="list-style-type: none"> - Purposes of email: 1. discussion (elaborate on issues and asking for opinions), 2. requesting (request and respond to request), 3. delivery (send file) and 4. informing (notify general information) (AlAfnan, 2017) - Social distance between employees influences formality (AlAfnan, 2017) - Cultural appropriation “directness” (e.g. American) or “indirectness” (e.g. Iranians); protection of negative face by frequent use of “please” and “kindly” (Mehrpour & Mehrzad, 2013; Qasim, Hussain, & Mahmood, 2015) - Interplay between email and speech as emails precede or follow telephone communication (Evans, 2012) - Email communication emphasizes speed and concision, details are presented in point (Evans, 2012).
Phone conversation	<ul style="list-style-type: none"> - Appropriate intonation, tempo and pausing. - Background or sociocultural knowledge about work (Tsybaneva, Maletina, & Malushko, 2018)

Following the literature survey, institutional and contextual context inquiry and analysis of text structure, a comprehensive mapping of language use in accounting profession was outlined. As presented in Table 3, the language use in accounting profession centers at four communication events, i.e., communication at the office, financial statements, business correspondence and foreign exchange. Each communication event is described in terms of its purpose and text pattern.

Table 3. Language use in professional accounting setting

No	Communication event	Purpose	Text pattern
1.	Communication at the office	<ol style="list-style-type: none"> 1. Socializing in the office (colleagues and superiors) <ol style="list-style-type: none"> a. Recognizing expressions to use when meeting people (greetings, offering hospitality, saying goodbye) b. Articulate the expressions in meeting people in a context (role-play) 	<ol style="list-style-type: none"> 1. Greeting 2. Introduction 3. Exchange 4. Summary 5. Closing
		<ol style="list-style-type: none"> 2. Making and taking telephone calls <ol style="list-style-type: none"> a. Recognizing expressions to use when telephoning. b. Recognizing stages in arranging meeting c. Saying alphabets and numbers in English d. Recognizing expressions to use when handling messages. e. Making phone call to arrange meetings f. Handling messages 	<ol style="list-style-type: none"> 1. Opening: Greetings 2. Giving reason to call: asking/giving information/message 3. Closing: summing up and thanking
2.	Financial statements	<ol style="list-style-type: none"> 1. Describing financial statements <ol style="list-style-type: none"> a. Recognizing account names b. Saying figures and equations in English c. Describing financial statements (in spoken language) 	Narrative report: <ol style="list-style-type: none"> 1. General information about the financial report (names of account) 2. Specific information about the financial reports
3.	Business correspondence	<ol style="list-style-type: none"> 1. Understanding emails <ol style="list-style-type: none"> a. Recognizing phrases in writing formal emails b. Identifying structure of formal emails 2. Writing emails to report financial statements 3. Writing and replying email 	<ol style="list-style-type: none"> 1. Subject line/ identifying topic. 2. Salutation/opening 3. Body: discussing issues/Requesting- Responding to request/Indicating enclosure/Informing about issues 4. Closing Signature line
4.	Foreign exchange	<ol style="list-style-type: none"> 1. Checking and conforming information about foreign exchange <ol style="list-style-type: none"> a. Recognizing key vocabularies about exchange rates 2. Describing graph (trend) 	<ol style="list-style-type: none"> 1. General information about the graph 2. Specific information about the graph (use of adjective/adverb)

Table 4. Validation result of English language use in accounting profession

No.	Genre	Criteria	Rating Score	
			#1	#2
1.	<i>Communication at the office</i>	1.Accuracy of concept	4	3
		2.Accuracy of communication goals	4	3
		3.Accuracy of the type of discourse	4	3
		4.Accuracy of the discourse pattern	4	4
		5.Order of concept	3	4
2.	<i>Financial statements</i>	1.Accuracy of concept	4	3
		2.Accuracy of communication goals	4	4
		3.Accuracy of the type of discourse	4	3
		4.Accuracy of the discourse pattern	4	3
		5.Order of concept	4	4
3.	<i>Business correspondence</i>	1.Accuracy of concept	4	4
		2.Accuracy of communication goals	4	4
		3.Accuracy of the type of discourse	4	3
		4.Accuracy of the discourse pattern	4	3
		5.Order of concept	4	3
4.	<i>Foreign exchange</i>	1.Accuracy of concept	4	4
		2.Accuracy of communication goals	4	3
		3.Accuracy of the type of discourse	4	3
		4.Accuracy of the discourse pattern	4	4
		5.Order of concept	4	4
Total			79	69
Validity category			Valid	Valid

Last, validation of the mapping the communication events in accounting profession was validated by two practicing members of the profession. There were five validity criteria, i.e., the concept, communication goals, the type of discourse, discourse pattern and order of the concept. The score for each criterion ranges from 1 (very irrelevant) to 4 (very relevant). As shown in Table 4, the validation from both validators results in “Valid” category. Moreover, neither of the validator recommend revision to any of the language use mapping.

This research results at four communication events in accounting profession, i.e., communication at the office, financial statements, business correspondence and foreign exchange. This mapping of communication needs in accounting profession might be valuable in designing teaching materials which prepare students for the globalized industry. Similar attempt to create English for Medical Science major in vocational high school has been made (Fauzi & Hanifah, 2019). The designed material center at Nurse profession, i.e. communication with colleague, communication with patients, and health topic. Likewise, materials for Hotel Hospitality Management vocation were created to prepare students for the job (Fadlia et al., 2020). The materials mainly focus on vocabulary related to Front Office, Housekeeping, and Food and Beverage. The material also instills students’ communication skill, especially handling reservation. These results show that teacher’ initiation and creativity are important to instill vocational high school students with practical English knowledge and skill required by job market.

4. CONCLUSION

The today global industry marks a significant need for English competency so that students, especially the vocational high school graduate, can successfully meet the requirement of the job market. Language learning should be comprehensive to instill all the language skills, vocation-related knowledge as well as socially constructed communication at the designated professional setting. So, in order to complement the current non-vocational related

teaching materials, this study analyze communication events in Accounting professional context by applying CGA framework (Bathia, 2013). There are four communication events in the profession, i.e., workplace communication, business correspondence, financial statements, and foreign exchange. The suggested mapping of purpose, communication mode and text patterns of each communication event potentially offer the solution to equip the necessary English language skill at work.

Some limitations in this study should be acknowledged. Cautions should also be made when generalizing the findings to language use in other professional contexts. Future research may extend these findings to develop classroom materials. Likewise, other research may consider using the CGA framework to investigate workplace communication from other professionals.

AUTHORS' CONTRIBUTIONS

The authors confirm contribution to the paper as follows: (1) study conception and design: Indah Purnama Dewi, Evi Karlina Ambarwati; (2) data collection: Praditya Putri Utami; (3) analysis and interpretation of results: Nina Puspitaloka, Evi Karlina Ambawati; (4) draft manuscript preparation: Indah Purnama Dewi, Evi Karlina Ambarwati, Nina Puspitaloka and Praditya Putri Utami. All authors reviewed the results and approved the final version of the manuscript.

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