

# PREPARING ACCOUNTANTS IN A GLOBALIZED INDUSTRY: AN ANALYSIS OF LANGUAGE USE IN PROFESSIONAL SETTING

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# INTRODUCTION

- English language is important to acquire because its status as a lingua franca in the globalized professional community
- The text book in Vocational High School (VHS) is non-vocational (Haryudin et al., 2020; Mahbub, 2019; Putri et al., 2018)
- Most common needs investigated by previous research is Computer Engineering and Network leaving English for Accounting remains scarcely investigated



# LITERATURE REVIEW

## English in Vocational High School

- English is a qualification to meet the demand of industry
- The content of English lessons in VHS mismatch with the industrial demand (Margana & Widyanoro, 2017; Purwanti, 2018; Putri et al., 2018).
- English textbooks were also found too general that they have not been preparing the students for the occupation while lacking the technical vocabularies (Haryudin & Yana, 2020; Cahyati et al., 2014; Mahbub, 2019).

## Critical Genre Analysis and professional communication

- CGA framework has been used in describing general patterns of texts and their professional practices and cultures (Bathia, 2013).
- Analysis of communication function and structure of emails to design Business English course (AlAfnan, 2017; Evans, 2012).
- Analysis of companies' annual reports which include the combination of tables financial and narration are more common in Accounting, while the financial information and argumentative elaboration are more common in Finance discourse (Qian, 2020).
- Analysis of spoken texts, i.e. business meetings and presentations (Cortés, 2010).

# METHOD

## 1. Surveying Existing Literature

- English for Accounting books in the market
- Accounting professional genre articles: applied Bhatia's (2013) CGA framework; accounting professional; published in the last 10 years in reputable journals or proceedings

## 3. Studying the Institutional Context

Studying the linguistic, social, cultural, and professional rules and convention.

## 2. Refining the Situational/ Contextual Analysis

define (1) the speaker/ writer of the texts and the audience as well as the communication goals; (2) the occupational placement of the communication contexts and (3) the relationship between the surrounding texts.

## 4. Levels of Linguistic Analysis

analysis of (1) lexico-grammar features, (2) text-patterning and (3) structures of text

## 5. Specialist Information in Genre Analysis

Validation from practicing members of Accounting education and profession.

Critical Genre Analysis (Bathia, 2013)





# FINDINGS AND DISCUSSION

- 14 research articles
- 4 English for Accounting books

Author/ Year of publication	Type of literature	Genre	Genre structure	Professional practices and cultures
Krizan, Patricia Merrier, 2006	Book	Communication at the office	1. Greeting 2. Introduction 3. Exchange 4. Summary 5. Closing	-
Guffey & Lowey, 2018	Book	Phone conversation	1. Opening: Greetings 2. Giving reason to call: asking/giving information/message 3. Closing: summing up and thanking	-
Tsybaneva et al., 2018	Proceeding article			- Appropriate intonation, tempo and pausing - Background or sociocultural knowledge about work
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	- Persuasive to impress investors - Embedding tables of financial data as evidence - Extensive elaboration and forward or backward reference
Rutherford, 2013	Journal article	Financial reporting		- Written in complex prose - Explicit and observable yet tactical and show some discretion
Vogel, 2010	Journal article	Company annual report		- To (self-)promote, persuade, and assert - Globally conservative and prudent, including in attempt to describe negative facts in full care
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	- 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) - Social distance between employees influence formality
Evans, 2012	Journal article	Email in Hong Kong industry		- Interplay between email and speech as emails precede or follow telephone communication - Audience influence the length, content, structure and language of the emails (internal emails are simple and straightforward) - Email communication emphasizes speed and concision, details are presented in point - Cultural appropriation "directness" (e.g. American) or "indirectness" (e.g. Iranians) - Iranian business persons are cautious to avoid negative face
Mehrpour & Mehrzad, 2013	Journal article	Business email: Iranians vs. native speakers of English		- Pakistani writers concern about the addressee's negative face, so they frequently use "please" and "kindly" to solicit information.
Qasim, Hussain, et al., 2015	Journal article	Business email: Pakistani		- Pakistani writes use contractions and abbreviations, so their emails are similar to spoken text
Qasim, Shakir, et al., 2015	Journal article	Business email: Pakistani vs. native speakers of English		- Pakistani employees write brief description - Native employees write detailed and clear description
Krizan, Patricia Merrier, 2006	Book	Bills of exchange	1. General information about the graph 2. Specific information about the graph (use of adjective/adverb)	-
Guffey & Lowey, 2018	Book			-

# FINDINGS AND DISCUSSION

Four communication events involved in the occupation

1. Workplace communication
2. Financial statements
3. Business correspondence
4. Foreign exchange

Accounting profession values accuracy and straightforwardness which shape their professional communication.

1. Financial reports are prudent, explicit and observable.
2. Email communications emphasize accuracy, speed and straightforwardness. They are likely to present details in points. However, there is a cultural appropriation difference which is shaped by their cultural background where Asian employers tend to use various politeness strategies (Mehrpour & Mehrzad, 2013; Qasim, Hussain, et al., 2015; Qasim, Shakir, et al., 2015)
3. Email communication is closely surrounded by phone communication as email is likely to proceed or followed by phone conversation (Evans, 2012)

# FINDINGS AND DISCUSSION

## Validation

### Validators

1. Kholida Atiyatul Maula, SE.,Akt.,M.Si.,CA
2. Oktaviani Kamsyurinda, S.M.

### Component

1. Accuracy of concept
2. Accuracy of communication goals
3. Accuracy of the discourse pattern
4. Order of concept

### Result of Validation

No.	Genre	Criteria	Rating Score	
			Validator 1	Validator 2
1.	Communication at the office	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.	Financial statements	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.	Business correspondence	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.	Foreign exchange	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



# FINDINGS AND DISCUSSION

Communication events in Accounting profession

No.	Communicative event (Konteks berbahasa Inggris)	Communicative purpose (Tujuan komunikasi)	Text (Wacana)		Text pattern (Struktur wacana)
			Spoken (Lisan)	Written (Tulisan)	
1.	Communication at the office	1. Socializing in the office (colleagues and superiors) a. Recognizing expressions to use when meeting people (greetings, offering hospitality, saying good bye) b. Articulate the expressions in meeting people in a context (role-play)	1. Dialogue about socializing in the office (greetings, offering hospitality, saying good bye)		1. Greeting 2. Introduction 3. Exchange 4. Summary 5. Closing (Krizan, Patricia Merrier, 2006; Guffey & Lowey, 2018)
		2. Making and taking telephone calls 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	1. Dialogue about arranging meeting  2. Dialogue which involves handling messages		1. Opening: Greetings 2. Giving reason to call: asking/giving information/message 3. Closing: summing up and thanking (Tsybaneva et al., 2018)
2.	Financial statements	1. Describing financial statements a. Recognizing account names b. Saying figures and equations in English c. Describing financial statements (in spoken language)	Talking about figures and equations in English	Financial statement (account names and numbers in English)	Narrative report: 1. General information about the financial report (names of account) 2. Specific information about the financial reports (Qian, 2020; Rutherford, 2013; Vogel, 2010)
3.	Business correspondence	1. Understanding emails a. Recognizing phrases in writing formal emails b. Identifying structure of formal emails 2. Writing emails to report financial statements a. Identifying structure of email b. Writing and replying email		Email (reporting financial statement)	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 (AlAfnan, 2017; Evans, 2012; Mehrpour & Mehrzad, 2013; Qasim, Hussain, et al., 2015; Qasim, Shakir, et al., 2015)
4.	Foreign exchange	1. Checking and conforming information about foreign exchange a. Recognizing key vocabularies about exchange rates b. Describing graph (trend)		1. Bills of exchange 2. Graphs with trend	1. General information about the graph 2. Specific information about the graph (use of adjective/adverb) (Krizan, Patricia Merrier, 2006; Guffey & Lowey, 2018)



# CONCLUSION

- The current global industry where companies expand their businesses multinationally. English is still lingua franca today and hence it is beneficial for the students to be competence in English both in work-related activities and communication in general
- Informed by the empirical target needs, CGA's framework is used to analyze professional communication events(Bathia, 2013)
- Four communication events involved in Accounting professional, 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.

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# THANK YOU!

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