

Non-English-speaking background accountants and professional communication

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ABSTRACT

A large proportion of students enrolled in accounting programs at Australian universities are from non-English-speaking backgrounds (NESB). Upon completing their accounting degrees many become permanent residents, with a view to practising in their chosen profession. However, despite being technically proficient in accounting skills, many NESB accountants are unable to secure employment in the accountancy profession due to perceived weaknesses in their communication skills. This article explores the issue of accountant–client interactions as professional communication, and uses the heuristic interactional model of context, proposed by Seedhouse and Richards (2007), to clarify differences between practising and trainee NESB accountants. Pedagogical implications for developing the necessary communication skills of NESB accountants are also explored.

Introduction

The research reported in this article is concerned with the training of NESB accountants who aspire to enter the accountancy profession in Australia. In particular, we are interested in the communication skills of accountants in training and the issue of whether these skills are sufficiently developed to allow an easy transition to the accounting workplace.

The number of overseas students enrolling in accounting programs in Australia has increased dramatically since the early 2000s. Cable, Dale and Day (2007), for example, estimate that the number of international students enrolling in accounting degrees doubled from 8522 in 2001 to 17 207 in 2004, while the number of domestic students increased by only 6% from 19 903 to 21 197. They attribute this increase to ‘the severe skills shortage of accountants in Australia and the resultant listing of accounting as an in-demand profession within the skilled migration program’ (Cable, Dale and Day 2007: np). Nevertheless, as recently highlighted by Birrell and Rapson (2005) in a report prepared for CPA Australia, many overseas accounting graduates, particularly those from Asian countries, fail to achieve employment as professional accountants. Birrell attributes this, in large part, to communication difficulties and the difficulties experienced by overseas graduates in achieving ‘professional-level English’ (Birrell 2006, cited in Andrews 2006: 70). The issue of communication skills has also recently been recognised by the

professional accounting bodies CPA Australia and the Institute of Chartered Accountants. Measures are now being taken to address communication as part of the training of accountants (Cable, Dale and Day 2007).

The increased importance of communication in accounting is supported by evidence from the profession itself. It is very clear from recent reports that employers are highlighting effective written and spoken communication skills for employment more than in the past (eg Simister 2001; Jones and Sin 2003; Walters 2004). In an article for *Charter*, the professional magazine of the Institute of Chartered Accountants, Rumney (2006: 44) quotes KPMG’s National Manager, Lisa Geerlings, as saying, ‘it’s one of the key things we look for: their ability to listen, understand and then articulate a clear message ... it’s a challenge finding people with the right communication skills’. In a similar vein, comments by Company Director, John Palermo, are cited in an article by Ogilvie (2006: 34): ‘there’s a growing recognition that the softer skills – communication skills, people skills, building empathy and understanding – are becoming more of a determinant of whether the client stays with a firm or leaves it’.

More anecdotally, it seems that, because of problems in the area of effective communication, overseas students are being forced to find other employment. One colleague in the accounting department at our university cites instances of recent accounting graduates working in fish

markets due to their inability to secure a position in their profession, despite the well-recognised and extreme shortage of accountants in Australia. Such an example underscores Birrell, Hawthorne and Richardson's (2006: 97) contention that '[w]e have ... compared their [overseas graduating students] outcomes with Australian recent graduates ... On this test, they are not doing well'.

This article explores these dilemmas and investigates some of the key discursive factors involved in effective spoken communication in the accountancy profession.

Review of the literature

Belcher (2006) noted the paucity of Language for Specific Purposes (LSP) studies focusing on spoken interaction in workplace settings, and called for more research to be undertaken and published in this area. In this vein, the research we report in this article, which builds on Burns and Moore (2007; 2008b), aims to make a contribution to spoken workplace communication studies. Our previous research highlights, in particular, how in accountant–client consultations meaning is co-constructed to achieve communication goals.

Linguistic-based studies of spoken interactional accounting discourse are very few in number compared with other fields of professional communication (for example, doctor–patient consultations in medical practitioner research, notably Drew and Heritage 1992 and Heritage and Maynard 2006). The studies that have been undertaken in the accounting field have tended to focus on written communication (see, for example, Forey and Nunan 2002; Ho 2006), which is understandable given the difficulties of access to spoken professional workplace interactions.

The 2002 research by Forey and Nunan involved analysing the types of written documents accountants need to utilise in the workplace. Following a survey of 1007 members of the Hong Kong Society of Accountants, Forey and Nunan interviewed 30 individual members about the written communication demands of the workplace. They also analysed a corpus of typical text-types supplied by their participants for identification of generic patterns and textual features. This analysis provided the basis for LSP material for workplace training and employment preparation (see also Aldred and Offard-Gray 1998; Forey 2004).

The results showed that 55% of the working week involved written communication. These findings support those of other studies by Anderson (1985), MacKinnon (1993) and Beaufort (1997) that in financial workplaces, where English is used as the first language (L1), writing is a communicative skill occupying 50–60% of an employee's time. By inference, spoken communication is equally important. As Forey and Nunan (2002: 216) describe it, accountancy is a profession 'fuelled by language'.

In contrast to the Forey and Nunan study, Ho's (2006) research focused on students enrolled in an accounting program in Hong Kong and analysed the kinds of writing skills and strategies they would need to develop for professional employment. Drawing on her discussions with three informants working as professional accountants, Ho identified memos as a key written text. Two groups of participants took part in the study: five university students studying in the final semester of an accountancy/finance degree and three accounting/finance professionals working in Hong Kong. The students were asked to undertake three separate authentic memo writing tasks, which had already been completed by each of the professional accountants in their respective workplaces. The students were video-recorded as they completed the tasks. Ho then analysed the student texts and interviewed them using stimulated recall based on reviewing the videos and asking them to rationalise the writing strategies they had used. The professionals were also asked to evaluate the texts produced by the students.

The results showed that, in completing writing tasks effectively, professionals are more likely to take into account planning at the micro-grammatical level of texts and to focus on features that are sensitive to the production of practical solutions from the reader's point of view. In contrast, the students tended to plan more at the global level, and were less sensitive to their potential readers and less flexible in their choice of writing strategies. Ho suggests that pedagogical implications relate to sensitising students to professional experiences and knowledge of the field, the context of writing, the micro-choices of writing strategies, appropriate interpretations of the social motives for writing, and choices of effective language to meet contextual and interpersonal conditions.

Ho's research underlines what other researchers have identified concerning the intertextual nature of workplace communication. In the words of Devitt (1991: 341), professional communication is to do with the sets of spoken and written genres that create 'the community's situations, its recurring activities and relationships', and that 'help to define and stabilize those situations' (Devitt 1991: 354). The present article builds on these concepts to investigate client–accountant communication from the perspective of spoken advice–giving interactions.

The study

The study reported here is part of a larger project that has investigated the spoken discourse of trainee accountants at our university. In the first phase of the project we examined the spoken discourse of postgraduate accounting students in their role as the *accountant* in a simulated accountant–client consultation. We explored the issues of power relations, advice initiation and termination, and repair in instances of miscommunication. Our findings were reported in Burns and Moore (2007). In the second phase of the project we focused on the role of questioning in accountant–client interactions. We also enlisted the participation of a practising accountant from a Chinese-speaking L1 background to perform the same simulated role play with a *client*, in order to enable us to make comparisons and detect contrasts with the postgraduate performances in the role plays. Our findings from this research were reported in Burns and Moore (2008a; 2008b). The third phase of the project involved replicating the original study but at undergraduate level, given that 95% of newly qualified accountants enter the accountancy profession in Australia on the basis of having completed an undergraduate degree in accounting (Young, personal communication, 15 March 2007). The focus of the current article is on NESB accountants and their professional communication skills. In particular, we match the performance of a Vietnamese L1 student with that of the Chinese L1 practising accountant.

Methodology

Between May and June 2007, ten pairs of undergraduate accounting students were audio-recorded performing a simulated accountant–client

tax consultation, following the instructions in Figure 1.

We should acknowledge here that the data presented are not derived from an authentic workplace environment. However, given the well-recognised difficulty of access to professional workplaces (see, for example, Loos 1999), we placed ourselves in the situation of LSP practitioners with a desire to collect discourse for pedagogical purposes, which parallels that found in the workplace. For a more detailed discussion of the viability of using simulated data, see Burns and Moore 2008b. The clients comprised postgraduate linguistic students or other non-accountant academics at our university, none of whom could claim professional expertise in completing tax return forms. The simulations ranged in duration between 5 and 22 minutes. Of the ten *accountants*, one was a native speaker of English and another was a *near-native speaker* due to a long period of residency in Australia. Given our interest in investigating possible second language barriers to achieving competency in professional communication, these two participants were excluded from further consideration. Of the remaining eight accountants, five had volunteered to participate in the simulations despite having very little familiarity with Australian income tax. Their simulations were marked by this limitation in such a way that they were not credible as authentic-like professional interactions. The remaining three accountants all displayed knowledge of the tax return form but one, in particular, stood out for his technical command of tax return content. He was a young Vietnamese student and his client, in a consultation lasting approximately 13 minutes, was a young female Korean student.

Using the same role play, we also audio-recorded a practising NESB accountant whose L1 was Chinese. She was a qualified Certified Practising Accountant and had considerable experience in offering taxation advice to assist individuals in completing their annual tax returns. In her simulation, conducted in August 2007 and lasting approximately 14 minutes, she was paired with a native English-speaking female client. We were thus able to compare and contrast two role plays that were similar in terms of duration, NESB accountants and participants' knowledge of the tax return form. However, they were different, as we

Figure 1: Accountant–client role play instructions

Accountant–client role play research (May 2007)**Instructions given to accountant****Scenario**

You are a practising accountant in public practice. One of your areas of expertise is Australian Income Tax.

Task

Do your best to explain/talk your client through the basic steps the client needs to follow to complete the ATO [Australian Tax Office] income tax return. Don't hesitate to ask your client for clarification of his/her circumstances as they might relate to taxation matters.

You have 10–15 minutes for your consultation.

[You will have access to a full set of Tax-Pack information.]

Some useful prompts:

- Have you completed a tax return before?
- What would you like to know about the tax return?
- What are your personal circumstances? (eg marital status, income sources, possible tax deductions etc.)

Instructions given to client**Scenario**

You are interested in having a consultation with an accountant in order to learn more about Australian income tax and the steps involved in completing the ATO income tax return.

Task

You can play yourself, or you can imagine you are someone else. Ask any questions you like in order to be clear about Australian income tax.

You have 10–15 minutes for your consultation.

[You will have access to an 8-page tax return.]

Some useful prompts:

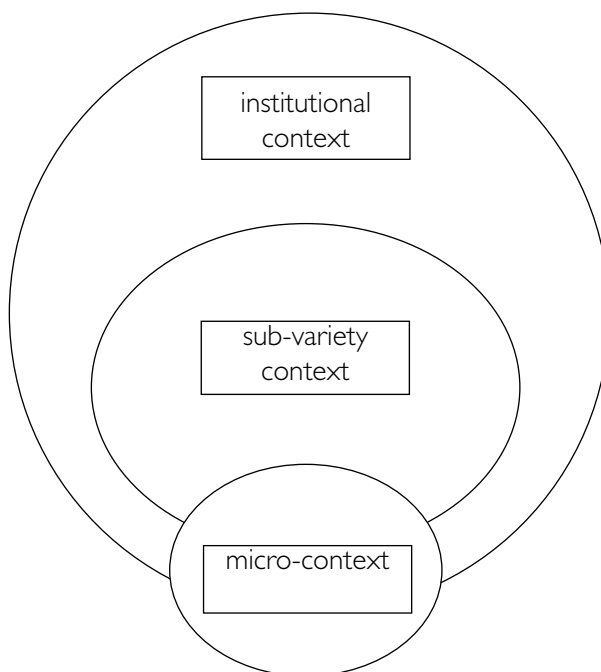
- What do I have to do to complete a tax return?
- What deductions can I claim?
- When might I have to pay a tax debt or receive a tax repayment?

illustrate in our analysis, in terms of the nature of the accountant–client interactions that resulted. Our broad research questions were:

- 1 In what ways does the performance of the Vietnamese trainee accountant differ from that of the Chinese practising accountant?
- 2 What implications, if any, can be drawn from these findings in terms of professional accounting communication training and support?

To answer these questions we have used a model for analysing spoken discourse in institutional settings, as proposed by Seedhouse and Richards (2007: 17–36). Their tri-dimensional model of context, outlined in Figure 2, seeks to encompass and relate macro-dimensions and micro-dimensions of professional communication. The model articulates the micro-level interaction context with the macro-level institutional context, by means of what Seedhouse and Richards term institutional *sub-varieties*. They differentiate overarching institutional aims from the aims of professionals engaged in achieving typical professional tasks (ie the sub-varieties of institutional discourse). These sub-varieties are further distinguished as unique instantiations of specific encounters between or among individual speakers. The distinction between the macro- and micro-contexts is reminiscent of

Figure 2: A tri-dimensional model of context (as per Seedhouse and Richards 2007: 23)



Ho's findings relating to global and local planning in professional writing.

Seedhouse and Richards (2007: 25) note how the tri-dimensional model assists LSP researchers in their analysis of spoken discourse:

When LSP researchers collect data, they need to employ the concepts of variety, sub-variety and micro-contexts. Any instance collected needs to be characterised as: a) belonging to a particular variety of institutional discourse which has particular characteristics, b) belonging to a particular sub-variety of institutional discourse which has distinctive characteristics, c) [being] a unique instance. By relating instances to varieties and sub-varieties in this way, researchers can build up a description of the characteristics of interaction in the institutional variety as a whole and in its sub-varieties.

In the present study, the institutional context of a professional accounting office is taken to have the overarching aim of providing financial advice to a wide range of businesses and individuals. The specific sub-variety context under consideration has the particular aim of providing appropriate tax advice to clients based on their individual needs. The micro-context, therefore, has the aim of achieving the sub-variety aim in specific and unique accountant–client interactions.

Analysis

Seedhouse and Richards (2007) note the importance of the sub-variety context level in articulating professional communication. Indeed, they assert that the LSP discourse analyst should focus primarily on the sub-varieties rather than on the overarching variety of institutional discourse because '*the sub-varieties are the interactional environments through which the institutional business is actually accomplished*' (Seedhouse and Richards 2007: 22, italics in original). In terms of relating professional aims with discourse, the authors state that 'a sub-variety of institutional interaction is understood ... as combining an institutional sub-aim with an interactional organisation appropriate to that aim. A sub-variety has certain common, distinguishing features and may also have its own unique fingerprint' (Seedhouse and Richards 2007: 18–19). We begin our analysis, therefore, by investigating the sub-variety *fingerprint* of the professional accountant–client tax consultation.

The sub-variety discourse of the practising accountant

In the sub-variety of the accountant–client tax consultation, we identify two key institutional sub-aims: informing the client of relevant tax regulations and completing the tax return form. With regard to informing the client of relevant tax regulations, we found examples of this being achieved sometimes with reference to specific figures (eg ‘an expenditure threshold of \$1500 for out-of-pocket medical expenses’, ‘a tax-free threshold of \$6000’, ‘a child-care rebate of 30% for out-of-pocket expenses’). At other times, advice was given without reference to any specific figures, as in Excerpt 1.

Excerpt 1

- Client:** Yeah. And the other thing is conference attendance.
- Accountant:** Okay. For conference attendance, I can answer this question. Uhm, does the university reimburse you, pay your conference? Pay for the travel?
- Client:** Actually, for this coming one, no.
- Accountant:** Ah-ha. So you pay for yourself?
- Client:** Mm.
- Accountant:** Is this conference work-related?
- Client:** Yes.
- Accountant:** Okay. I would say ‘yes’. [It is tax deductible.]

With regard to completing the tax return form, we found, in the accountant’s discourse, a thread of ongoing reference to the task of completing the form. As noted by Seedhouse and Richards (2007: 29), institutionally relevant artefacts ‘constitute an essential link to the institutional context and are an integral part of a *key move*’ (italics in original). Moreover, as the authors point out, key moves ‘are directly linked to the institutional sub-aims of the sub-variety’ (Seedhouse and Richards 2007: 31). Thus, the accountant’s regular recourse to the tax return form signals a key move in the interaction of a professional consultation, as seen in the following accountant statements and questions.

- Excerpt 2a** How about we following the tax return form, following the pattern. Shall we look at income first?

What kind of income do you have? Do you just earn salaries? Do you have, for example, shares or interest?

- Excerpt 2b** Alright. We’re going to have a look at deductions ...
- Excerpt 2c** Okay, and there we move on to the tax offsets part ...
- Excerpt 2d** Okay. Alright. Fine. Very good. Well, we are progressed very well.
- Excerpt 2e** So, very good. We more or less complete the form now.
- Excerpt 2f** Okay, that’s very good. We’re more or less ... I’m more or less asked you all the questions about all that all the things we need.

Related to this sub-aim of an accountant–client tax consultation is the use of questioning. Burns and Moore (2008a, 2008b) noted the patterns of questions found in postgraduate accounting student simulations and contrasted these with the patterns present in the practising accountant’s simulation. One of the most striking differences was that the practising accountant asked more than three times as many questions (38) as the trainee accountants typically did (14, 8, 12 and 8). In the current study, another distinguishing feature of the organisation of the interaction at a micro-level is the short question and answer sequences led by the accountant, as noted in Excerpt 1. In 2b and 2c we see classic frame/focus moves (as per the Sinclair and Coulthard (1975) model of classroom interaction), while in 2d, 2e and 2f we see the standard lesson-organising devices of framing moves and evaluations. Indeed, there are several such occurrences in the practising accountant’s discourse, all of which reinforce the relevance of the key move.

The sub-variety discourse of the trainee accountant

As previously mentioned, in our data we identified an NESB trainee accountant who displayed a strong technical understanding of taxation matters. His L1 was Vietnamese, and in his role play, conducted in May 2007 and lasting approximately 13 minutes, he was paired with a female Korean *client*.

With respect to the institutional sub-aim of

informing clients about relevant tax regulations, we found examples of the trainee accountant informing the client of taxation regulations by reference to specific figures ('tax thresholds of \$6000 and \$21 600', 'tax rates of nil, 30% and 42%'). There are also some examples of the way the trainee accountant provides regulatory information without referring to figures, as shown in the following excerpts.

Excerpt 3a

Accountant: And deduction? Deduction is mean any expen you used for your job or which is related to your job, for example, car expense, car expen, it mean the petrol and the fixing amount repair maintenance for your car, you can get ... you can clam it clam it in here to get deductions from the tax.

Excerpt 3b

Accountant: The tax offest ... tax offset means the tax that reduce before you pay the tax. It's different from the deduction. Deduction, it mean, you claiming ... after you pay tax. But this one, is deduct the tax offset it deduct directly to your income when you get paid. So is automatically have off ... when fill this form ...

When we consider the institutional sub-aim of completing the tax return form, however, there is almost no evidence of the trainee accountant's collection of relevant evidence to fulfil this task. There are, nevertheless, several references to the form itself, as seen in the following excerpts:

Excerpt 4a

Accountant: So firstly ... I will explain the form, the formats of income tax return for you. The first page is normally about your personal information, is include your tax file number and your status, your sex.

Excerpt 4b

Accountant: So is automatically have off ... when fill this form, in this form, says several situation like you claim spouse tax offset, you might needs to fill the spou detail, this mean, your husband ... yeah. So why ... and you must fill the form in the pages six or seven, here, for any situation relating.

Thus the tax return form as an artefact plays a role in the trainee accountant's discourse but, significantly, *not* in terms of key moves, as seen in the practising accountant's discourse. Similarly, the interactional architecture of the short question and answer sequences prominent in the practising accountant's consultation is absent in the trainee accountant's consultation. Instead, we find orientations to the speaker's own agenda, rather than the client's, and some evidence of 'and-prefacing' (Heritage and Sorjonen 1994), which further reinforces the agenda-oriented character of the trainee accountant's discourse.

Discussion

The comparison between two NESB speakers operating within the institutional context of a professional accounting office shows some interesting differences in their approaches to fulfilling the task of providing tax advice to a client. As noted in the previous sections, the two accountants both provide technical advice, sometimes citing figures and sometimes not. Where the two accountants differ is in the *relevance* of the advice given. In the consultation (Excerpt 5) with the practising accountant, the client takes the lead in presenting her tax situation, while the accountant patiently listens and, significantly, writes down notes about key points. After the client finishes her long preamble to what she would like to know from the accountant, the accountant provides a dispreferred response by not answering the client's questions but, instead, referring to the tax return form as implicitly the appropriate way of eventually answering these questions:

Excerpt 5

Accountant: Ah-huh. [pause while writing] Yes. [pause while writing] Kay. Uhm. Any other things you would like to tell me about your tax affairs?

Client: Hmmm. Well, I actually don't know much about it because usually my ... this is ... absolutely truthful, my husband usually does it.

Accountant: Hm hm.

Client: And so I'm actually quite naive about what allowances I can have. I'd ...

Accountant: OK.

Client: actually quite like to know how much I can earn before I start paying tax and I want to know about things like can I claim deductions on books, on travel ...

Accountant: Hm hm.

Client: between [this university] and home and claiming on books, on any expenses that I incur while I'm working in [my home state]?

Accountant: Hm hm. Hm hm.

Accountant: Yes, OK. How about we following the tax return form, following the pattern. Shall we look at the income first? What kind of income do you have? Do you just earn salaries? Do you have, for example, shares, or interest?

By contrast, the trainee accountant (Excerpt 6) takes the lead in his role play by informing his client at the outset of their consultation that he will *explain* the tax form to her.

Excerpt 6

Client: Hi.

Accountant: Hello, my name Dang.

Client: Ah.

Accountant: Today ...

Client: Hm hm.

Accountant: I would like to explain you about

ah income tax returns. Do you done anything like before?

Client: No, I've never done this before.

Accountant: Is the ... probably is while you are want to get back from your tax, that you pay from the governments. So firstly ... I will explain the form, the formats of income tax return for you. The first page is normally about your personal information, is include your tax file number and your status, your sex.

Throughout the two simulations, the practising accountant continually refers to the specific situation of her client, contextualising their interaction within the overall task of successfully collecting the necessary information to complete the tax return form. In contrast, the trainee accountant refers *generically* to the tax return form and only responds to the client's specific situation when called upon by the client to do so. Excerpts 7, 8 and 9 are examples of the trainee accountant's explanations that take no account of his client's needs.

Excerpt 7

Accountant: And your address, and your birth becau ... you know the birth date, the birth it will affect your tax rate for example if you are under 18 years old, you will get a lower tax rate and are you older, 18 years old, you will get a difference tax rate.

In this example the accountant might have asked the client if she was under 18 years of age, otherwise this information is of little relevance to her.

Excerpt 8

Accountant: And in the last year, you have support any loss from your business?

In this example, the accountant might have asked the client if she had a business, otherwise there is little point in mentioning this information.

There are two other striking examples where the trainee accountant appears to be disengaged from the specific needs of his client. Both involve the client asking questions that one might have

expected the accountant, himself, to point out:

Excerpt 9a

Client: For something like this it doesn't ... it's not my case, so I can skip this? Like pension or awards ... if I don't have anythings to do with this then, just skip it.

Accountant: Oh, just skip it, just leave it. If you are not any case in this [unclear].

Client: OK.

Excerpt 9b

Client: And should I have uh ... some sort of invoice or receipt that I can prove that this expenses is related to work? Do I need that? Do I have to submit those documents along with this? Because I can ... you know.

Indeed, this exchange contrasts sharply with the practising accountant, who advises the client – without being prompted – to keep her relevant invoices for tax-claiming purposes (Excerpts 10).

Excerpt 10

Accountant: And you need to collect all the receipt, ah, tax invoices which means receipts.

The closings of the two simulations are also indicative of the different orientations of the two accountants. The practising accountant summarises the way forward in terms of a plan for action to be taken (Excerpts 10, 11).

Excerpt 11

Accountant: So, for your travel, and living allowance away from the main working organisation, I will refer that to my colleague ...

Client: OK.

Accountant: and will get back to you.

Client: Alright.

Accountant: And uhm if you want to ... want us to contact you, can you please leave your contact details, we'll contact you [unclear].

Client: Certainly. Okay.

Accountant: Okay.

Client: Alright then.

Accountant: Thank you.

Client: Thanks very much.

The trainee accountant's consultation (Excerpt 12) ends rather abruptly without evidence of any interpersonal rapport between himself and the client.

Excerpt 12

Accountant: You can see if there are anything else you want to ...

Client: Well, my income is less than \$6000 so ... [laughs] maybe. But yeah, future uses, yeah, I should know about this. Okay then, thank you. [laughing]

Accountant: Good. Thank you.

To sum up, we have seen how the NESB practising accountant ensures that two critical institutional sub-aims are achieved in her consultation: the provision of relevant tax advice and the completion of the tax return form. This contrasts markedly with the NESB trainee accountant, who, despite being technically good, has not achieved these aims.

It could be argued that the discursive interactional contrasts between the two NESB accountants are due to different understandings of the requirements of the role play task. However, against this possibility is the fact that the accountants were given identical written instructions on the day preceding the role plays (see Figure 1) and were provided with the same information orally just prior to performing the task. We take the view that the trainee accountant had many opportunities to *tune into* and identify the specific needs of his client during their interaction, but lacked the professional communicative competence needed for this consultation.

As a final contrastive point, the accountants also differ significantly in the quality of their spoken English. Although the Vietnamese speaker has strongly accented English, and often fragmented grammar, these aspects of his spoken language seemed to rarely trouble the client. Thus, we feel justified in not attending to the issue of pronunciation or grammatical accuracy

as being critical factors in the trainee accountant's professional communicative competence. From our perspective, these are surface issues that can mask underlying existing or developing discursive competence. There is no doubt, however, that these surface features could be of concern to any prospective accounting firm seeking to recruit suitable accounting personnel.

Implications for LSP teaching

We would argue that our research has a number of implications for the professional training of accountants, particularly those from NESBs. As the data analysis shows, it is very important in more effective interactions that accountants understand what it means to be client-oriented and not self-oriented or knowledge-oriented in their professional encounters. Specifically, this means fine-tuning their advice to the micro-context of the client's knowledge and needs. At the sub-variety level, institutional artefacts such as the tax return form play an important role in modulating professional discourse in relation to client-specific needs. In the case of the professional accountant, her continuing references to the tax form allowed her to orient her client efficiently towards the task of completing the relevant sections of the form. In contrast, the trainee accountant overlooked the client's needs and focused on displaying his knowledge about the artefact in a way that was decontextualised from the client. At the micro-level, the practising accountant makes extensive use of questioning to construct the interactional architecture that enables her client to provide relevant personal information. The trainee, on the other hand, misdirects questioning towards information irrelevant to the client's situation, and it is the client who must assume the questioning role in order to achieve the information required for her personal situation and needs.

The kinds of insights we have outlined here are highly relevant to LSP or professional training programs. Communication trainers or LSP teachers can use them to deepen their own knowledge of the particular types of interaction in effective and less-effective encounters. Understanding the importance and nature of client-oriented interaction at the sub-variety and micro-levels allows practitioners to share this knowledge with their students. For example, students could be

introduced to the need to make ongoing reference to specific parts of the institutional artefact, in this case the written taxation form. They can also be alerted to the need to use a variety of questioning techniques to draw out client-specific information (see Burns and Moore 2008b for an analysis of patterns of questioning). In particular, trainees can be given training in generating and responding to questions of the *client-specified* type (ie questions relating to specific personal situations) that were identified in previous research and illustrated in the discourse of the professional accountant in this article. Making trainees aware of the differences that can be achieved in orienting their discourse towards their clients and their personal micro-contexts rather than to their own more generic technical expertise would greatly assist students, particularly those from NESBs, to engage with their interlocutors more effectively. In regard to the termination of interactions, trainees could be shown how a professional accountant reorients to the client interpersonally, by setting out a client-oriented plan for further action.

Conclusion

The corpus of spoken data used for this study, as in previous research we have undertaken, is highly limited. We have drawn on only one case for each analysis of the discourse of a practising and trainee accountant. Thus our analysis cannot claim any generalisation to the wider professional community of accounting, although we would argue that it does provide illustrative pointers for more extensive investigation. A further limitation is that the data are drawn only from simulated representations of the kind of interactions that may occur in authentic workplaces. It must be acknowledged that in order to strengthen the relevance of the findings, such research should ideally be conducted in the workplace. Our decision to use simulations was based on the fact that our entry into this field is preliminary and accessibility to the workplace is challenging and will require ongoing and long-term approaches to the industry (cf Richards 2007). Simulation has become an acknowledged alternative in situations where authentic data are not obtainable (cf the use of simulations in medical training as reported by Maynard and Heritage 2005). We would also argue that the data we obtained show dimensions of authenticity in that they fulfil the

requirements that they should be seen as realistic by trained specialists and communicative in covering the appropriate language skills (Strevens 1988). Our evidence for this claim is that trained accountants in the accounting department at our university, to whom we have shown these data, recognise them as familiar and relevant to professional discourse.

Although our data set, like Ho's (2006), is small, we observe parallels in the two sets of findings.

In producing sub-varieties of writing, the professional accountants in Ho's research focused on local-level planning and explained the writing strategies they used in terms of the need to be highly sensitive to setting their technical knowledge within the contexts of interpersonal relationships in the specific workplace, as well as to the fact that the memos related to particularised sets of actions that would need to be taken further. Like the professional accountant in our study, they were oriented primarily to their clients rather than to their technical knowledge. In contrast, the novice professionals in both studies were mainly focused on global, self-oriented and decontextualised content knowledge. Professional expertise, as it applies to the specific, localised and individualised, was less prominent in their discursive choices and patterns and ultimately led to less successful interactions. Further research, including larger databases to test these conclusions for both written and spoken professional discourse in accounting, would be a very valuable next direction.

Finally, we believe the kind of research we have highlighted here is essential, and long overdue, as an underpinning for the work of LSP practitioners aiming to assist learners to prepare for future work in financial organisations. The website of the Australian Institute of Chartered Accountants (2007) provides current advice in relation to communication skills but reflects generic and *commonsense* notions of language use in the professional workplace:

Sound communication skills include the ability to:

- listen and read effectively and comprehend what is read and heard
- assimilate knowledge and understand its contexts
- speak and or write on a subject succinctly
- be open to different and new perspectives.

Based on our research, we would argue that the communication skills so desperately sought by the accounting profession in Australia, as well as by the students enrolled in university accountancy preparation courses, will not be achievable without more sophisticated analysis of the nature of authentic professional interaction. In this respect, we trust that this article makes a contribution to this endeavour.

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