



*Professioneel taalgebruik in het economische beroepenveld* Behoeftanalyse voor  
*(taal)curriculumontwerp in het hoger economisch onderwijs*  
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## **SUMMARY**

### **Use of language in the field of professional economics. Needs analysis for (language) curriculum design in higher economic education.**

The aim of this research is to give language education in higher education that is based on professional language as used in the field of economics. In order to reach that end, I identify professional language use with the aid of a needs' analysis. The needs analysis gives insights into the language of economics professionals as well as their objective language and communication needs. The goal is to describe this in sufficient detail to design effective English and Communication for Specific Professional Purposes (ESP) in higher education. According to Huhta, Vogt, Johnson & Tulkki (2013), ESP is structured to support the needs of students and professionals taking part in a particular course or discipline. It is focused on the development of language use in that discipline. Objective needs are factual demands that the student must eventually express in the language (Brindley, 1989). These are daily, work-related language and communication needs. I have chosen to identify expert-based objective language because this gives the student and lecturer more insight into how language plays a role in a particular profession or field. I have selected two clear-cut economic fields: the organization advice and accountancy.

The reasoning behind this research is two-sided. Firstly, there are a number of policy papers that address concrete speaking, writing and advice-giving skills for economic disciplines in higher education (heo-standaard). Secondly, lecturers and professionals in the economic field consider the professional language skills of higher education students to be below standard. Lecturers believe it is essential to develop professional language skills to develop professionalization and labour market success.

The main question in this study is:

*What can higher education learn from language and communication activities in the economic field?*

These secondary questions support the main question:

*Which properties influence language and communication for organization advice and accountancy in the professional context, and what determines their specific character?*

*Which language and communication characteristics does the body influencing organization advisers and accountants have and what drives them?*

*Which characteristics of the discourse community (of organization advisers and accountants) influence communication activities, what signifies its character and which language and community activities typify this community?*

### **Theory and needs analysis in Language for Specific Purposes**

Language for Specific purposes refers to a description of linguistic range common in professional areas. It aims to provide (future) professionals with this language. It is characteristic of ESP education that content, teaching materials, didactics and testing are based on learners with specific language needs. A needs analysis provides direction in identifying the necessary language. ESP is dynamic and has many interpretations worldwide. Focus can lie either on researching language and variation or on pedagogy and didactics. In the last decade, interest in communicative processes has grown, whereby language in relation to its social context has become increasingly important. In addition, a communicative approach, with language at its centre has been chosen for context-rich teaching material based on professional language use. Language research has been undertaken to develop context-rich course material. On the

basis of these didactic and educational developments and the ongoing shifting focus in professional practice, ESP is defined in this study as follows:

ESP is an approach directed on education for professional language use that through an evidence-based needs analysis is identified as part of the daily practice of a (professional) discourse community. Its purpose is the use of specific professional language in a carefully chosen didactic form taught to a specific group of students or professionals entering these types of professional (discourse) communities.

Because this definition leans on the key concepts of professional language use and discourse community, these terms are central to the study. Professional language use in written and spoken texts is directed at other professionals with the same or another expertise (Gunnarsson, 2009). A discourse community is a group of language users, in this case economy professionals, with its own language repertoire and rules. Those who internalize the language rules, become part of the group (Beaufort, 1997). The idea is for the 'actual' professional discourse communities to be primed in education.

The needs analysis forms a cornerstone for ESP, because it leads to directed language education, that corresponds to the needs of learners and the profession for which they are being taught. (Dudley-Evans & St John, 1998; Huhta et al., 2013). The aim of the present needs analysis is not only to outline professional language use, but for the purpose of authentic language education, to understand why this language use manifests in this form. Holistic requirements analysis is used to achieve this goal because the relationship between language and context is central to this method. (Huhta et al., 2013). Holistic requirements analysis forms the basis for professional language use that is by definition dependent on context and influenced by diverse factors at various contextual levels. Huhta et al. use four perspectives to describe the

context and complexity of professional language use in authentic ESP as accurately as possible: 1) knowledge of the organization, 2) knowledge of the communication participants, 3) knowledge of social the (inter)action, 4) Knowledge of texts.

This study analyses several contexts. The orientation framework of the present needs analysis is fundamentally supported by professional language use (Gunnarsson, 1997a, 2009), the framework of the holistic needs analysis (Huhta et al., 2013), the discourse community (Beaufort, 1997) and organization and professional context as influential factors (Nickerson, 2000; Bargiela-Chiappini & Nickerson, 2002; Bhatia, 2002; Gunnarsson, 2009; Huhta et al., 2013).

## **Methodology**

This study is based on ethnographic fieldwork. The most important argument for this being that the current needs analysis within the framework of data led and practice-oriented ESP training lacks real-life data necessary for the economic variant.

A start has been made with four (professional) discourse communities made up of organization advisers and accountants with related, discourse communities: 1) a group of internal organization advisers at Bank Holland, 2) a group of internal organization advisers at Centrum Nederland, 3) a group of accountants at Centrum Nederland, and 4) a group of external accountants at Dienst Accountancy en Advies. The ethnographic field work has been undertaken within three different organizations, including two profitmaking and one non-profit organization. These three organizations were selected, in the first place, because they were all associated with economic activities. Within the organizations, economic professions were saliently present and highly diverse. The difference between profitmaking and non-profit was consciously cited in the search for appropriate discourse communities because

communication, in the light of a profit, or non-profit motive, is likely to have differing goals.

The data collection consisted of gathering relative (company) documents (desk research). Semi-structured and unstructured interviews were held with all the discourse communities to find out which language and communication activities take place in daily practice. Observations of daily activities by professionals in the workplace were made to underpin these.

## **Results**

Clarification of the nature and purpose of language and communication underpins holistic needs analysis. This is undertaken with organization advisors and accountants through an exploration of the context in which it is used (Swales, 1998). The most important results are shown per factor.

### **1. Characteristics of professional contexts**

#### *Knowledge and skills in professional organizations*

Professional organizations express the importance of language for their particular body in formal documents. The Orde van Organisatiekundigen en - adviseurs (Ooa) has set up a *Body of Knowledge and Skills* (BoKs), in which they describe the advice process including specific areas of knowledge and skills for organization advisors. Language and communication are given a prominent place in the advice process between client and advisor. The Ooa is strongly positioned as a professional body within the group but works to establish a foundation for knowledge and skills in particular.

The Dutch professional body of accountants (NBA) has described the professional regulations and expectations for accountants' behavior in the Netherlands *Verordening Gedrags- en Beroepsregels van de Accountants* (Behavioural and Professional regulations for Accountants) (VGBA) (2013). The emphasis lies on a professional work attitude, performed with integrity. The social

integrity debate around accountancy, has consequences for the language and communication activities of accountants. The idea is for clients to be included in the control process so that accountants' activities become transparent.

#### *Professional values*

Professional values are crucial for language and communication within professions. Professional values in organizations consist of expertise, reliability, diligence and professional independence. These professional values are included in the BoKS (Ooa, 2013) and are often leading for organization advisors' communication and conduct. Additionally, they form contributory factors in the professional language system and guide spoken and written activities.

The leading professional values for accountancy are professionalism, integrity, objectivity, professional competence, diligence and trust. They are shown as a fundamental basis in the VGBA (NBA, 2013). This basis can be called into question if the professional accountant-client relationship does not comply to best practice. Communication plays an important role in maintaining the accountant-client relationship.

#### *Professional roles*

Professional roles determine the language and communication characteristics of economy professionals. The organization advisor can provide direction (expert role) or problem solving (process role), depending on the assignment undertaken. In the rules for occupational profiles (NBA, z.d.-b), the NBA describes four roles for accountants in the Netherlands: 1) the public accountant (external accountant), 2) the internal accountant, 3) the government accountant and 4) the business accountant. These roles sometimes overlap in practice.

## **2. Characteristics within the context of an organization**

### *Key values*

One of the first activities of an organization that influences character and communication, is the formation of organization-wide basic values. The primary values at Bank Holland are trust, professionalism and ambition. These are also important in building client relationships. Bank Holland strongly fosters this in its cultural programme as a response to the Financial Market Authority (AFM), that demands understandable communication in order to promote transparency.

Centrum Nederland explicitly states in its Code of Behavior (2012), that employees should communicate on the basis of the organization's values of credibility, care and responsibility. Awareness of values amongst employees at Centrum Nederland is clearly present and in the Code of Behaviour, which does the rounds at the organization, they clearly point to the role these basic values should play in internal and external communication.

Dienst Accountancy en Advies stimulates cultural transformation with a shifting perspective in the direction of renewed recovery, quality improvement and innovation in the accountancy profession under the auspices of the Autoriteit Financiële Markten (AFM). According to the authority, clients should have more access to the professional activities of accountants. This requires accountants to provide comprehensible and frequent communication of the control process for their clients.

### *Language norms*

Organization-wide language norms also influence the language and communication advisors and accountants. Bank Holland has put into place language norms as part of their organization-wide language policy aimed at developing written language for all employees. They include client-centred communication, text construction and informal writing.

Centrum Nederland has designed a house style using language norms over the entire spectrum of writing, from spelling to argumentation and text formation. Dienst Accountancy en Advies has introduced new norms in writing method, which have clearly improved both the structure and comprehensibility of texts.

The study has shown that the organization advisors at Bank Holland and the accountants at Dienst Accountancy en Advies have a strong preference for short texts. These professionals work in profitmaking organizations, where speed plays a role in commercial objectives.

### **3. Characteristics of discourse communities**

#### *Underlying values*

Underlying values play a decisive part in determining communication routes for the discourse communities. Organization advisers at Bank Holland, value vulnerability, honesty, responsibility and equality. The relationship between this discourse community's values and their language and communication activities is apparent in the high frequency of reflection amongst organization advisors in their feedback sessions.

The organization advisers at Centrum Nederland value integrity, diligence, and objectively critical communicative behavior. These values are important to organization advisors in creating a sustainable advisor-client relationship.

Accountants at Centrum Nederland value trust and respect amongst themselves and link this to professional skill. In practice, this means that accountants not only show respect for each other, but also for one another's professional skills. In line with a demonstration of professional values, they position themselves as objective-critical communication partners and are often formal in their written and spoken communication with clients.

Accountants at Dienst Accountancy en Advies value equality, openness and objective criticism. Despite the prevalent objective-critical standpoint, they do not always choose to address clients formally. Their value of equality sometimes leads them to use an informal language register and non-hierarchical personal forms of address in client communication.

#### *Material circumstances*

Material circumstances, such as the physical space between communication partners and the degree to which communication is digital also influence communication activities. The discourse community at Bank Holland makes frequent use of digital communication: email, intranet and Yello's digital social platform, which is part of a broad work concept intended to increase the speed of work processes. The organization advisers' discourse community at Centrum Nederland also makes a lot of use of email and intranet. The digital platform ConnectPeople is increasingly used for internal contact in this discourse community.

Accountants at Centrum Nederland use email, intranet and a digital audit file. This discourse community also uses ConnectPeople for internal contact. The platform is not used for client contact. Accountants at Dienst Accountancy en Advies use email and a communication platform both internally, amongst colleagues, and externally with clients.

#### *Communicative activities: discussions, speaking, writing, listening and reading*

Discussions within the four discourse communities differ in form, purpose and content, but also have similarities. One important similarity is that for both organization advisers and accountants, discussions are crucial to their work and hold an important position in the sector. All organization advisers and accountants find themselves continuously conversing, both internally, with

colleagues and externally, with clients. In all discourse communities, the purpose of such talks is primarily for alignment within a process or assignment and exchange of information and structuring. Classical presentations in which a spoken text is received by the public, occur less frequently than discussions.

There are huge variations in written texts produced by the four discourse communities. These range from a fixed to a free format and from digital to analog. Writing and talking are equally important to organization advisors at Bank Holland and the accountants at Centrum Nederland and Dienst accountancy en Advies. The organization advisors at Centrum Nederland generally hold more value in discussions to build up the desired advisor-client relationship. This is the only discourse community that doesn't work towards finalizing a formal written product as the end product of the work process.

Listening plays an important function in the analysis of change problems. This is reflected in the attitude required by the accountants' professional association. By listening carefully, information can become objective.

Reading, as part of initial research and model selection, is especially important for organization advisors. In contrast, accountants read up on legislature and regulations for their judicial framework.

### **Conclusion and discussion**

This study strives for education to learn from the commonalities and differences between organization advice and accountancy. Insight into the commonalities and differences should make a (theoretically) positive contribution to increased clarity in the debate on specificity within ESD or how specific the ESD course should be (Hyland, 2002., 2006). A broad, standard curriculum for all higher education courses in organization advice and accountancy, can be developed on based on the commonalities. Or, a small

language curriculum can developed on the basis of the differences between the professions of organization advisor and accountant. The main question was: *What can higher education learn from language and communication activities in the economic field?*

The commonalities between organization advice and accountancy demonstrate that the accent, for foundation year students of organization advice and accountancy, must lie on language registration in the spoken and written word. This should be focused on addressing (hierarchical) social attitudes to build client relationships. Besides this, the development of an objective, critical attitude is essential. The structuring of (basic) academic texts is also important. The difference between profitmaking and non-profit organizations and their effect on language and communication deserves attention. It's important that courses focus on email writing related conventions preparatory reading. Interactive listening skills consolidate structured information and empathetic listening. It's also important to work on a text and give feedback to one another during the lesson. Furthermore, the five language skills should be offered and integrated in the language foundation year. It is not desirable to differentiate between written and spoken language in preparatory, work-related language education because language skills are always integrated in the field of operation.

This study shows that the economic world does not focus on spelling, grammar and classical presentations. Norms for written texts are more readily focused on structure and language for the target group. In practice, the results of a change management assignment, or a financial control, are more likely to be shared through interactive discussions in which the involved parties can give their immediate responses than in classical presentations, in which the public is simply a listener. It is important for education to lay the focus on practical language norms and the development of interactive discussions. Attention

should neither be focused on spelling and grammar nor on classical presentations.

It would be good if the emphasis in the language curriculum for organization advisers (bearing in mind the professional differences) lay on intensifying client relationships and long-term involvement in a specialized change management assignment. Differences in roles and the effect that has on language and communication also deserves attention. In addition, it's useful for educational focus to be laid on different organization languages and language registers, as well as the existence of informal, oral communication, with a strong focus on leading discussions. It's important for the writing focus to be on written, professional products: accepting assignments, delineating boundaries, monitoring and evaluation and the writing of emails and texts on digital communication platforms. Listening deserves attention in relation to project or assignment demarcation and the delineation of expectations and involvement. Finally, reading should be related to a selection of modals.

Professional values and related culture have diffuse variations in organization advice. Professional culture is not clear cut and professional organizations have no defining characteristic. It is vital to educate students in the profession's particular character, to teach them that the diversity of professional roles and number of organizational contexts in which they are placed necessitates a quick switch between organization-wide language registers and their related language expertise.

It would be desirable for the accent in professional language curriculum for accountancy (bearing in mind the professional differences) to lie on professional values and a formal professional culture. In light of the debate on integrity it is also be useful to pay attention to language register and transparent communication, as well as a translation of professional terms for the client. The educational focus should also be on a secure notation of discussion context and interim, written financial reports, the professional written products relating to

financial control, email writing and texts on digital communication platforms. Appropriate judicial parameters are important for decisions regarding the reading material. Listening material can be used to seek the right follow-up questions with regard to financial control. In contrast to organization advice, standards for accountancy are strongly normative, which affects language and communication. The professional association determines expectations for accountancy from a judicial point of view. Honest communication with the client is an important theme for professional development within accountancy. The language and communication programme for student accountancy must include a strong reference to professional values. Because of the formal external communication culture in accountancy, it is important for these students to learn about differences in formal and informal language registers in client and colleague communication.

The purpose of this study was to describe realistic language and communication activities so that these could be implemented in ESP language education relating to a profession or professional field. Language supports higher education in economics when it has a degree of relevance to the market. Labour market relevance is central to this study, not so much to develop professional knowledge, but to lay a professional language basis from which the course can develop. Ideally, the foundation year for economic courses should refer to the different professional parts dealt with in the main course. Not only should the integrated character of language use be given, language education should also increase a student's knowledge of the profession.

In summary, this study contributes to the professionalization of language education in higher education. I argue that the use of English and Communication for Specific Professional Purposes (ESP) in higher education, is by definition professionally-oriented because the linguistic demands of the professional world have been integrated. The implementation of this

educational form allows the language component in higher education to better meet the needs of the professional world.

In this study, I plea for the development of the economics student as a critical thinker, able to make reasoned, linguistic choices. The student makes these choices as a participant in a future professional group. The student understands the language areas and norms as well as the type of texts and discussions which play a part in the language. The results of this study contribute to the formation of appropriate language education to prepare economy professionals for their place in society.

## **Tekst voor achterkant boek**

Taalonderwijs in het hoger economisch onderwijs heeft een zinnige invulling als dit een bepaalde mate van arbeidsrelevantie kent. In deze studie staat die arbeidsmarktrelevantie centraal, niet zozeer om een (vak)kennisbasis te ontwikkelen, maar om een gezamenlijke *beroepstalige* kennisbasis te leggen waar het hoger economisch onderwijs mee verder kan. Het onderzoek heeft tot doel om beroepsgerelateerde taal- en communicatieactiviteiten natuurgetrouw te beschrijven zodat deze geïmplementeerd kunnen worden in Taal voor Specifieke Doeleinden, als taalonderwijs dat aansluit bij een beroep of beroepenveld.

De studie laat zien dat taalnormen uit het werkveld voor geschreven teksten vooral betrekking hebben op structuur en doelgroepsgerichtheid. Resultaten uit een veranderopdracht of een financiële controle worden in de praktijk gedeeld in interactieve gespreksvormen waarbij de betrokkenen direct een reactie kunnen geven en minder in klassieke presentaties waarbij het publiek slechts toehoort. Voor het hoger economisch onderwijs is het van belang dat de focus gelegd wordt op pragmatische taalnormen en de ontwikkeling van interactieve gespreksvoering.

De studie beargumenteert dat het zinvol is dat economische opleidingen de studenten al vroeg onderwijzen in de grote diversiteit aan beroepspecifieke teksten. Daardoor ontwikkelt de economische student zich als kritische denker die beredeneerde taalkeuzes kan maken. Hij weet wat de toekomstige beroepsgroep op taalgebied van hem verlangt, welke normen centraal staan en welke tekst- en gesprekssoorten daarin leidend zijn.

Het onderzoek heeft een bijzonder karakter, omdat het uitgaat van een multidisciplinaire aanpak waarin sociolinguïstische en taaldidactische benaderingen gecombineerd worden met perspectieven op economische

beroepswaarden, -kenmerken en organisaties zoals die voorkomen in het economische beroepenveld.