Exploring Writing Strategies Employed by Accounting/Finance Majors

in the University and the Workplace

By

Susanna Ho Pui-San

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Department of Linguistics
Division of Linguistics and Psychology
Macquarie University
Sydney

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Abstract

In Hong Kong, one of the qualities employers require of university graduates is the ability to write effectively in English. Indeed, their writing ability can sometimes serve as a crucial factor as to whether they are employed or not. However, while the importance of writing is generally recognised, university students do not necessarily feel an urgent need to prepare themselves for their future professional writing needs. It seems logical for most if not all students to acquire as much knowledge related to their field of study as possible. As a consequence, time and effort spent on language learning may to a certain extent suffer. When students are not always keen on working hard to excel in their language skills, it is inevitable that employers in the business sector are concerned about graduates' capacity to meet writing challenges in the workplace.

In order to find out whether there are any gaps between what texts university graduates can produce and how they produce them, and what are required of them in the field of accounting/finance, the objectives of this thesis were threefold. First, the writing strategies, which were used by accounting/finance professionals for fulfilling writing tasks required in the workplace, were explored. Given the same writing tasks to a group of final-year students, their use of writing strategies were also identified. Finally, the writing strategies used by the two groups of subjects were compared and contrasted.

Two groups of subjects took part in this study in the spring of 2003: a group of accounting/finance professionals and a group of university students studying in the final semester of a degree for accountancy or finance. Subjects included three professionals from the workplace and five from the university. All workplace subjects were graduates from local universities, majoring in accountancy or finance, and they all had a considerable amount of work experience in their field, ranging from five and a half to eight years. While none of the university students had had any full-time job experiences, they had all worked in the summer in various fields, including accountancy or finance.

The major tools in this study were three authentic writing tasks introduced by the workplace subjects. Each of the subjects' writing session was video as well as audio-taped. This was followed by a stimulated recall interview and a structured interview. This

procedure was repeated for all the subjects. In the cases of the university subjects, this was repeated three times for each of the writing tasks.
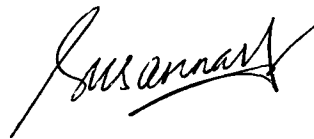
Results show that the workplace subjects used distinctly different writing strategies to tackle their writing tasks, and they did not necessarily use the "expert writer" strategies as identified in previous research (e.g. Cumming 1989). In two of the three text cases, the accounting/finance professionals seemed to find local planning sufficient for their contexts. The data of this study suggest that contextual factors such as the style of a company and the power relationship between the writer and his or her readers affect the choice of writing strategies. On the other hand, the use of "expert writer" strategies among the university subjects did not necessarily result in the production of effective texts. Comments made by the workplace subjects suggest that writing in the workplace emphasises the fulfillment of the social motive, that is, the production of practical solutions from the readers' point of view.

This study has aimed to bring together the academy and the workplace, in order that information collected from one domain can be used in the other. The three authentic writing tasks used in this study shed light on writing in the accounting/finance workplace in Hong Kong. To help prepare accounting/finance students for the writing needs in their future workplace, this thesis proposes an interactive model of teaching writing in this field. The model suggests that different components such as the writer's experiences and knowledge of the field, the context of writing, the choice of writing strategies, an accurate interpretation of the social motive for writing and the choice of effective language, must all be taken into account. Considering the scope of this study is confined to the accounting/finance workplace in Hong Kong, this thesis urges that more research of this kind needs to be conducted in other contexts for a better understanding of writing in the workplace where English is used as an L2.

Declaration

I certify that this work is the result of my own research and that the work has not been submitted for a higher degree to any other university or institution.

I certify that to the best of my knowledge all resources used and any help received in the preparation of this dissertation have been acknowledged.

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CHAPTER ONE
BACKGROUND AND RESEARCH QUESTIONS

1.1 INTRODUCTION

In the business sector of Hong Kong, the ability to write effectively in English is an asset, especially for people working at a managerial level. To promote effective use of English, both the Hong Kong Special Administrative Region (SAR) Government and the business sector have invested in raising English standards of the workforce. One example is *The Hong Kong Language Campaign*, which was launched in 1988 (Hong Kong Education Commission 1994), whereby one of the areas focused upon in the campaign was university graduates' writing skills in English. In addition to this, *The Workplace English Campaign* was jointly organised by the business sector and the Hong Kong SAR Government in 2000. The ultimate objective of the campaign is to help improve the English proficiency of four types of employees, namely, secretaries, clerks, frontline service personnel, as well as receptionists and telephone operators, who make up one third of the total workforce (Poon 2004). In 2003, a programme called *Action Plan to Raise Language Standards in Hong Kong* was implemented with a similar aim of improving the language proficiencies, including English, of the work population. The enormous amount of money and effort spent on these programmes reflects a keen concern for high English standards.

In general, the need for expanding tertiary education is agreed (cf. Armour, Cheng, & Taplin 1999). However, the community is also concerned about whether graduates are able to use English, in particular to write effectively in the workplace. Sharing the same concern, this thesis seeks to explore how two groups of subjects, both from the field of accounting/finance – a group of professionals and a group of university students – solved writing tasks of their own field. In particular, their use of writing strategies will be compared and contrasted. This chapter first gives a brief overview of language use and how writing is taught in Hong Kong, and then a brief picture of how writing is generally carried out in the workplace follows. It also presents the aims and background of the study, and discusses its significance.

1.2   LANGUAGE USE IN HONG KONG

The information given in this section provides a brief overview of the language situation in Hong Kong. According to the data collected by Hong Kong's Census and Statistics Department in 2001, 89.2% of the Hong Kong population of 6.4 million speak Cantonese, 0.9% Putonghua, 5.5% other Chinese dialects, 3.2% English and 1.2% other languages. These figures show that the vast majority of people in Hong Kong use Cantonese as their main language, for both social and domestic purposes. It is no wonder, then, that most students only use English for educational and academic purposes, and seldom use it outside the school domain. While they need to meet the challenge of learning English in a non English-speaking environment, they also need to cope with learning the written form of Chinese. Although Cantonese is used for everyday spoken communication, the written form that students learn at schools is Modern Standard Chinese. Everyday Cantonese usage and Modern Standard Chinese are different in terms of lexis, syntax, pronunciation and phonology (Poon 2004). While students are struggling to learn Modern Standard Chinese for writing purposes and Putonghua as the national language of China, they are also, at the same time, learning how to speak and write in English. This bi-literate trilingual language policy means that students have to learn to master two written languages and three spoken forms beginning from a very early age.

1.3   THE TEACHING OF WRITING IN HONG KONG

In the writing classrooms of Hong Kong, English teachers tend to focus on grammar. Even though some of them realise the importance of discourse coherence, the most frequently taught area is still largely grammar (Lee 1998). This practice is especially popular in the junior classrooms, where teachers of English tend to think that the teaching of organisation and coherence is the focus of the senior forms. This heavy emphasis on language and writing mechanics could be largely due to teachers' own learning experiences of writing, where the focus was mostly on the final product. They see their role as transmitting knowledge, rather than facilitating their students' learning (Pennington & Cheung 1995). As a result of this teaching practice, it is no surprise that some students perceive writing as a production of accurate language, but not as a means of communication.

This attitude towards writing is typically later carried forward to the learning of writing in the university. It was found in Lock and Lockhart's (1998) study that even university students had a very narrow range of genres to write in, and most of the time, they simply reproduced what they wrote in secondary schools. Lock and Lockhart (ibid) argue that because these students' experience with writing was product-based and examination-oriented, all they cared about was the finished product of writing, but not the process of it. Consequently, they may fail to communicate effectively with their audiences in a particular context. A neglect of the writing process could possibly reflect an insufficient knowledge about, as well as limited research into writing processes of Hong Kong writers. If more information is available, perhaps some teachers will be prepared to help their students as they are writing along.

1.4   WRITING IN THE WORKPLACE IN HONG KONG

Very little research has been conducted into the area of writing in the workplace in Hong Kong (Pennington 1994). According to what has been researched, it seems that there is a parallel between language use in the workplace and that in the education sector. Whenever Cantonese is a shared language by everyone in a group, it is usually the preferred spoken language. But when it comes to making a written record, English is normally used (Evans 1999; Forey & Nunan 2002; Green & Evans 2000; Pennington 1994; Poon 1992). According to a large-scale survey conducted by Green and Evans (2000) where 1,475 subjects were asked about their language use in the professional workplace in Hong Kong, several reasons were given for their choice of using English in written communication. More than half the subjects said the main reason was to communicate with a non-Cantonese speaker. About one third of them gave two other reasons: first, they considered that English should be used in relatively formal situations; second, it should be used as a means to communicate externally with other companies and institutions.

In the field of accounting/finance, written communication is predominantly conducted in English (Forey & Nunan 2002; Poon 1992). Since writing is a permanent form of record, any badly written document can negatively affect the image of a company externally and lead to breakdowns in communication internally. For this reason, senior

staff members will sometimes spend hours proofreading the work of their subordinates, making sure that there are no mistakes. Accuracy is seen as most important in this field since any wrong information can cause not only confusion, but more seriously, great financial losses. Not only is English widely used for written communication in the field of accounting/finance, people in this field spend an average of one third or even up to half a day on writing (Forey & Nunan 2002). This great amount of writing, however, does not necessarily make them better writers. Most of the respondents in the two surveys conducted by Forey and Nunan (2002) and Poon (1992) saw a need to improve their written English. Both studies seem to indicate that effective writing is greatly valued in the field of accounting/finance, and to find ways to enhance it, more research is needed.

1.5 SCOPE AND AIMS OF THE STUDY

This research study focuses on the use of writing strategies employed by a group of final-year business students and three accounting/finance professionals who have had between five and a half and eight years of work experience. It is hoped that by exploring two different groups of subjects, insights can be gained into the relevance of the writing tasks and strategies being taught in the academy. An understanding of real-world demands in business writing should help course writers and teachers develop and plan their writing courses. With these aims in mind, the following research questions were formulated for this study:

 1. What writing strategies do accounting/finance professionals use to fulfill writing tasks required of them in the workplace?

 2. Given the same tasks from the workplace, what writing strategies do final-year students majoring in accounting/finance use?

 3. How do the writing strategies being used by the two different groups compare and contrast with each other?

1.6 BACKGROUND TO THE STUDY

The study was conducted in the Hong Kong University of Science and Technology (HKUST), one of the eight tertiary institutions funded by the University Grants Committee. As with all the other tertiary institutions in Hong Kong, English is used as the medium of instruction. Students who enter the university have either obtained the

required examination grades for the Advanced Level (AL) Examination, or equivalent qualifications from other examinations or institutions. The AL Use of English Examination requires students to write an essay of at least 500 words. The writing should be expository, in the form of persuasion, argument, reporting, hypothesis or information organisation (Hong Kong Examinations Authority syllabus 2001). Based on the writing demands imposed on examination candidates, it is assumed that those who are accepted by the university should have acquired basic writing skills in English. All the subjects in this study had taken the AL Examination, and the grades obtained are used as a rough guide of their standard of English.

There were two groups of subjects: five final-year undergraduates from HKUST and three accounting/finance professionals. All five university students were in their final semester for their undergraduate degree during the data collection period from January to June 2003. By then they had taken two compulsory English courses, in their year one and year two studies. During the first year of the university, all students including those studying in the School of Business and Management were required to take a one-year course entitled *English for Academic Purposes for Business Students*. The students attended a total of 56 class hours spread across 28 weeks, 14 weeks in the Fall Semester (from September to December) and another 14 weeks in the Spring Semester (from February to May). As the title suggests, the course does not specifically cover business writing. Rather, it focuses on academic writing skills. Whereas the first-year English course lasts for the whole year, the second-year course lasts for one semester. This is an English communication course made compulsory for all second-year business students in the Spring Semester. The 42-hour course consisted of two components: a simulation task and a business visit. All the class activities and course assignments were built upon these two components. Since the course was specially written for business students, the class activities and assignments were presented such that they reflected more closely the needs of the business sector. The written assignments included a sales letter, a recommendation report and a business proposal.

Of the five final-year students who took part in this study, four had taken an elective course for final-year business students in the Fall Semester, from September to

December 2002. This course focused on reading and writing, and the types of writing covered in this course were critique and business writing. For critiques, students were required to read business articles critically, and write summaries and evaluation to respond to writers' opinions. The other group of subjects included three accounting/finance professionals, each of whom had had between five and a half and eight years of work experience when the study was conducted. All graduated from local universities, with no overseas experience. The companies they worked for during the data collection period were of different nature: a computer manufacturer, an insurance company, and a multinational company specialising in medical diagnostic tests and equipment. By exploring such different work situations, it is hoped that this study can provide insights into the use of writing strategies by accounting/finance professionals working in different contexts.

1.7 SIGNIFICANCE OF THE STUDY

In order that writing teachers in Hong Kong are able to make informed choices when teaching a particular group of learners, they need to find out the writing needs of the target group as well as information about the learners themselves. Contrary to this ideal teaching scenario, however, ESL teachers of writing are typically encouraged to adopt the teaching practices of L1 writing, regardless of the differences between L1 and L2 writing (Silva 1993). This could possibly be the result of a lack of L2 writing research (Krashen 1984; Ortega 2004), an area of study which began only in the early 1980s (Santos 1992). This seems to be especially the case in Hong Kong. For example, Ortega (2004) reviewed all the papers relating to L2 writing studies published in the *Journal of Second Language Writing* from 1992 to 2003, and found that only nine dealt with the Hong Kong context. In addition, a review of 72 writing research studies by Silva (1993) showed that studies focusing on written texts outnumbered those dealing with writing processes by a ratio of more than 3:1. These reviews seem to imply that more L2 writing research is needed both generally and in Hong Kong. Considering the gap that needs to be filled, this study aims to explore the writing process in order to gain a better understanding of individual writing practices, and their relevance for workplace contexts. In particular, this study aims to bring together the academy and the accounting/finance workplace, in order to compare and contrast the use of writing strategies by subjects from the two domains.

In addition, even though a considerable number of studies have been conducted into writing processes, and in particular the use of writing strategies (e.g. Bosher 1998; Currie 1993; De Larios, Murphy & Manchon 1999; Flower 1994; Hall 1990; Hayes & Flower 1983; K. E. Johnson 1992; Leki 1995; Perl 1979; Porte 1995; Raimes 1985, 1987; Rea 1995; Sasaki 2000; Uzawa 1996; Whalen & Ménard 1995; Zamel 1983), there do not seem to have been any of this kind in Hong Kong. There is obviously a need for more writing research to be conducted in Hong Kong, where some English teachers have found that writing is one of the most difficult skill areas to teach (Pennington & Cheung 1995), and some indeed do not see themselves as competent enough to teach this skill (Lee 1998). Not only should there be more research into L2 writing, research ought to emphasise the process rather than merely the product of writing. It is therefore hoped that research into writing processes can make teachers become more aware of an alternative focus for the teaching of writing, which otherwise is largely product-oriented (Lee 1998.).

By exploring writing strategies, this study should shed light on writing processes. Despite the small number of subjects, the information obtained should help us to consider: 1) how university students can best equip themselves with the writing skills and strategies required of them in their future workplace; 2) how writing courses can possibly be made more effective; and 3) how research in these and related areas might be expanded (Santos, Atkinson, Erickson, Matsuda & Silva 2000).

1.8   SUMMARY

This chapter has provided an overview of the background and aims of this study. A brief discussion on how writing is taught in Hong Kong schools, and how it is being conducted in the Hong Kong accounting/finance workplace indicates that English writing skills are perceived as essential in both education and business sectors. However, research into the area of writing tends to treat the two sectors as entirely separate, so that results in one domain look as though they do not necessarily fit the other. Furthermore, because most of the studies conducted in the workplace are quantitative in nature, they usually give a general picture about writing practices, but not an in-depth understanding of the writing process and individual writers' use of strategies. Looking at the issue from the writer's perspective, this study aims to explore writing in both the academy and the

accounting/finance workplace in a qualitative rather than a quantitative research paradigm.

CHAPTER TWO
A SOCIAL-COGNITIVE VIEW OF WRITING:
USE OF STRATEGIES IN CONTEXT

2.1   INTRODUCTION

Writing is a complicated mental activity that requires not only knowledge of the target language, but also an ability to make appropriate choices of strategies relevant to a particular context. To understand how and why a written text is produced, it is important to explore the decisions and choices a writer has made during the writing process. Other than making the right choices about language and structure of a text, it is also necessary for a writer to consider the purpose of writing and one's relationship with his or her readers, so as to choose appropriate strategies for producing an effective text. Because of these different elements, research into the area of writing can be extremely complicated, and is open to many different possible approaches. For instance, while Grabe and Kaplan (1996) classify writing research into four main strands, K. Hyland (2002) comes up with three approaches. Grabe and Kaplan's (1996: p. 18) four strands of writing research are education, linguistics, psychology and rhetoric/composition, whereas K. Hyland's (2002) three approaches are text-oriented, writer-oriented and reader-oriented. Although different terms are used in these two classifications, similarities can be found between them. These two classifications will be discussed and compared, highlighting the features related to the thesis. Then these features will be discussed in greater detail in the later part of this chapter, namely, the writing process and the use of writing strategies in the stages of task orientation, planning, writing, and revising and editing (Flower & Hayes 1977; Scardamalia & Bereiter 1987). This chapter will also propose a social-cognitive view of writing for this study. Finally, writing will be explored in both the education sector and the workplace.

2.2   APPROACHES TO RESEARCHING WRITING

As Grabe and Kaplan (1996) and K. Hyland (2002) argue, there are many ways of classifying writing research. The choice of reviewing the classifications of these authors is by no means definitive, but rather is selected because they show two distinctive ways

of grouping writing research. While Grabe and Kaplan (1996) classify writing research according to different fields, K. Hyland (2002) focuses on the main elements of writing.

2.2.1   Grabe and Kaplan: Four Strands of Researching Writing

According to Grabe and Kaplan (1996: p. 18), writing research can be loosely classified into four strands. They are education, linguistics, psychology and rhetoric/composition. In the field of education research, educationists and educational psychologists see writing as a means to express oneself in a meaningful way. To help develop young children's writing skills, they are encouraged to take part in tasks that are meaningful and relevant to them. Researchers of this field are interested in finding out the differences and similarities between school and home environments in order to see how these factors interact with each other when young children are acquiring the skills of writing (cf. Heath 1983, 1991). Gee (1990) further elaborates that what a child learns at home at his or her early age forms a primary Discourse or Discourses, and these Discourses act as a framework or basis for the later learning of other Discourses. Educationists in L1 contexts are therefore very much concerned about what a child learns at home, so that they can design school activities that best bridge the link between the two domains.

The focus of research is usually on young learners, who are beginning to learn the skills of writing at school (Graves 1991; Harste, Woodward & Burke 1991). In order to give these young learners meaningful writing tasks, it is important to explore how language is used at home. Very often, researchers closely examine how reading and writing is done in both school and home environments. They are mostly interested in finding out what background experiences young children bring to the classroom, and how these experiences affect the learning of writing at school (Heath 1991; Graves 1991). The use of case studies as well as ethnography as research methodology is common.

While home environments may have an important influence on developing writing skills among young learners in L1 contexts, they do not seem to have the same impact on mature learners, especially those who learn in an L2 context where English is seldom used at home. The main relevance of much of the research on L1 writers to this thesis seems to be the point that learning in one context affects learning in another. The

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contexts need not be confined to home and school however; other contexts such as workplace also play an important part.

Another strand of writing research is in the area of linguistics, whereby the focus is on product – the written text itself. Research in this area can be both qualitative and quantitative. To find out how different types of texts such as school essays, laboratory reports are constructed, researchers conduct discourse analysis and/or frequency counts in order to identify common text features in different genres (cf. Flowerdew 2002; Hyon 1996). By breaking a text into smaller units or stages, researchers compare effective and ineffective features, and ways of achieving coherence (cf. Martin 1997: p. 5). Although findings from this strand of research help develop writing instruction, some authors would argue that the focus is limited (cf. Bazerman 1988; Miller 1994). By focusing only on what model texts are made up of, it is argued that other factors such as audience, discipline and the cultural and social contexts of writing are ignored. While some student writers may find it sufficient to learn structures and grammatical features of effective texts, learners who have more sophisticated needs definitely want to explore other factors, such as how context and audience affect the choice of textual features.

The third strand of research focuses on cognitive psychology (Grabe & Kaplan 1996: p. 19), or the mental process of writers. While a substantial amount of writing research conducted in the 1980s studied the written products, later research focused more on the writing process. It was found that a writing process generally included the stages of task orientation, planning, writing, and revising and editing (Badger & White 2000; Faigley 1986; Flower 1994; Flower & Hayes 1977; Scardamalia & Bereiter 1987). These different stages, however, do not necessarily come in this order (cf. Raimes 1985). Writing is instead described as a recursive activity (Badger & White 2000; Grabe & Kaplan 1996; Hall 1990; Raimes 1987; Zamel 1983).

In an overview of research into writing processes by Raimes (1985), it is further noted that researchers also attempted to look for differences between skilled and unskilled writers, with the purpose of helping the latter group to improve their writing skills. In order to explore what writers think and do in the different writing stages, they are asked

to think aloud while completing a writing task. These think-aloud protocols are either audio or video-taped by researchers for protocol analysis. It is also common for researchers to conduct stimulated recall interviews with writers in order to help them recall their thoughts during the writing processes (e.g. Bosher 1998; Sasaki 2000). This strand of research is by and large qualitative with case study as one of the most popular methods. Since the focus is on the mental process of writers, research of this type is perhaps best for understanding what goes on in the minds of writers in relation to why and how choices are made during a writing process. An exploration of the choices made by individual writers can perhaps help explain why even when asked to write on the same topic, no writers will come up with identical texts. Despite its strength, this strand of research has one potential drawback. Because of a large amount of qualitative data, research tends to focus on a small number of subjects at a time, and this makes it difficult to form generalisations from the data. However, if a particular group of subjects is identified, it may still be possible to show the overall kinds of strategies that may be adopted by that group.

The fourth strand focuses on rhetoric/composition. Linguistic factors aside, other aspects such as topic, genre, audience, the social construction of writing, are taken into consideration. The importance of writing appropriately in a particular context has seen an emergence of research on discourse communities or rhetorical communities (Purves 1998). Work has been done to help define both what a discourse community is and what the writing requirements of each particular context are (cf. Swales 1990; Kaplan 1998). The job of writing teachers is to help learners write in a style that is accepted by members of their own discourse community. Realising the diversity of writing contexts, researchers in this strand of research frequently adopt a socio-literate approach to researching writing (Johns 1997) by identifying one particular discourse community, and exploring texts being produced by members of that discourse community. Researchers of this strand are less concerned about exploring text features as in the linguistics strand (Hyon 1996), but instead focus on helping learners to understand the social functions of writing, and the contexts in which writing takes place (Grabe & Kaplan 1996; Hyon 1996). By exploring textual features in a particular context where audience and social factors are taken into account, learners should come up with a better understanding of how to produce effective

texts for different purposes. They should also be more ready to transfer the skills they have learned from one context to a different one.

This section has given a brief overview of Grabe and Kaplan's (1996) four strands of writing research. For the purpose of exploring the writing processes of writers in the academy and the accounting/finance workplace, this thesis adopts theories related to cognitive psychology and rhetoric/composition. Theories and research studies related to cognitive psychology will be reviewed in section 2.3, and then those related to rhetoric/composition will be covered in section 2.4.

2.2.2 Hyland: Three Approaches to Researching Writing

In contrast to Grabe and Kaplan's (1996) classification of writing research into four major strands, K. Hyland (2002) classifies it into three approaches according to the main elements on which each of them focuses: text-oriented, writer-oriented and reader-oriented. Text-oriented writing research is further classified into two types: texts as autonomous objects (ibid: pp. 6-10) and texts as discourse (ibid: pp. 10-11). The former type sees texts as rigid and autonomous objects, which can be understood independently of context. With a focus on texts, formal features are identified by means of corpora, and learners are taught these features with an aim to produce texts that are free from grammatical errors. This type of research that focuses on the production of accurate texts probably mirrors what Grabe and Kaplan (1996) refer to as a linguistic approach to writing. The second type of research embodies a number of different approaches, which all view texts as discourse. The major difference between these two types of research is that the latter type sees texts as the result of a writer's purposeful choices from a range of potential social purposes, so that he or she can communicate effectively with the readers in a particular context. This type of research, viewing texts as discourse, is probably what Grabe and Kaplan (1996) refer to as rhetoric/composition, whereby texts are explored with the context and audience in mind.

The former type of research – texts as autonomous objects – gives rise to pedagogic approaches that encourage explicit instructions on how to produce correct essays. This thesis agues that while these approaches may be useful to help students pass

examinations, they are not completely appropriate for real-life contexts, where the effectiveness of text not only depends on language accuracy, but also other factors such as fulfillment of the writing purpose and maintaining rapport with readers (cf. Bazerman 1988; Miller 1994). The second type of research where context and audience are taken into account seems more useful for preparing learners to write in real-life situations, particularly beyond the academy.

K. Hyland (2002: pp. 22-33) further classifies writer-oriented research into three types, according to the focus each of them entails. The first type focuses on the writer's personal expression. Learners are encouraged to write freely, using their imagination. In a writing classroom, pre-writing tasks are used to help learners tune into a writing topic and express what is on their minds. With a focus on personal expression, this type of research seems to assume that the writer has the ability to express oneself in the target language. This assumption does not necessarily apply to L2 contexts where the notion of self-expression varies from culture to culture, and the writing processes of mature and novice writers differ from each other (Faigley 1986: p. 538; K. Hyland 2002: p. 24; Johns 1997: p. 10). The second type focuses on the writer's cognitive activities during a writing process. Writing is seen as a problem-solving activity whereby the writer is encouraged to go through the process of setting goals and planning, drafting, revising and editing in a non-linear manner (Flower & Hayes 1977; Hayes & Flower 1983; Zamel 1983). The third type focuses on writing as a situated act. While the focus is still on the writer, this type of research emphasises the importance of the immediate or local context on the writer. As a result of a change in the local context, the cognitive aspects in a writing process also change.

The third type of approach to researching writing is reader-oriented. K. Hyland (2002: p. 34) further classifies this approach into three focuses: writing as social interaction, writing as social construction and writing as power and ideology. Although they all stress the importance of context and readers in writing, each has a slightly different focus. According to the social interactive view, a writer should take the purposes of writing and the readers' expectations into consideration during the process of writing (cf. Flower 1979). Skilled writers are especially competent at making decisions about

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what needs to be explained in a text, and what can be left out for the readers to interpret themselves. The second focus on writing as a social construction is based on the idea that "[writing] is a social act, and to understand it fully we must go beyond the decisions of individual writers to explore the regularities of preferred community practices" (ibid: p. 40). This theory seems to have further modified from the view of writing as social interaction. Not only should writers anticipate their readers' expectations, they also need to ensure their texts are in line with those produced in their field or their "discourse community" (K. Hyland 2002: p. 41; Johns 1997: p. 51). Another area of reader-oriented writing research focuses on power and ideology. The most crucial element in this type of research is the power relationships and social distance involved in a particular context. It is believed that texts can produce unequal power relationships between a writer and his or her readers (cf. Johns 1997: pp. 64-70).

This section has reviewed K. Hyland's (2002) three approaches to researching writing. While this thesis adopts a largely writer-oriented approach, some of the elements from the text-oriented and reader-oriented approaches will also be taken into account. These elements include the social purpose of writing, and the context of writing and its audience. In the accounting/finance workplace, it is important to explore the social purpose of writing and readers' expectations. It is also inevitable that social distance and power relationships come into play when researching writing in the workplace.

As mentioned at the beginning of this chapter, it is important to understand what decisions writers make, and how and why they are made during the writing process, in order to relate the use of writing strategies to the effectiveness of texts. In the remaining sections of the chapter, theories and research studies related specifically to this thesis will be reviewed. First, I will discuss cognitive psychology (Grabe & Kaplan 1996) or writer-oriented research (K. Hyland 2002), especially in the area of the writer's cognition. The use of strategies in the different stages of a writing process will be explored. Second, some of the issues related to rhetoric/composition, text-oriented and reader-oriented research such as context and audience will be covered. In particular, the theories related to genre will be discussed since they embody the issues related to the social purpose of writing and text features.

2.3 THE WRITING PROCESS AND THE USE OF WRITING STRATEGIES

This section discusses the writing process and the use of strategies in the different stages of a writing process. It seems that all students, regardless of their writing abilities, display similar behavioural patterns of prewriting, writing and editing (Perl 1979). Prewriting activities include task orientation and planning (ibid). The stages of a writing process are broadly identified as task orientation, planning, writing, and revising and editing; and these stages do not necessarily occur in a linear fashion (cf. Perl 1979, 1980; Scardamalia & Bereiter 1987; Zamel 1983). Since different researchers use different terminologies, a brief description of how each of these stages is defined in this thesis is necessary. Task orientation refers to all the activities a writer carries out that are necessary for interpreting a writing task (cf. Flower 1994). Planning refers to goal setting, and finding operators or sub-goals that are manageable and suitable for achieving the purpose of writing a particular task (Flower & Hayes 1977: p. 453); and this includes planning both content and structure of a written text. Writing refers to the actual writing of the final written text. Revising refers to "adding, deleting, modifying and rearranging ideas" (Silva 1990: p. 15). And editing refers to attending to vocabulary, sentence structure, use of grammar and writing mechanics (ibid). Each of these terms glossed briefly here, is discussed in more detail below.

2.3.1 Task Orientation

Task orientation is one of the most important aspects in research on writing since how writers interpret a writing task is crucial to their choice and use of strategies (Flower 1994; Witte & Cherry 1986). In other words, the choice of writing strategies not only depends on the task, but also writers' interpretation of it. Task analysis usually takes place in the planning stage where reading is almost always involved. Since "[reading] is the process of receiving and interpreting information encoded in language form via the medium of print" (Urquhart & Weir 1998: p. 22), when writers encounter a task in print, information is received and interpreted such that they can understand what is expected of them. It is important that writers arrive at an accurate interpretation of the task. According to Brandt (1992), it is important that writers should bear in mind the purpose of writing throughout composing so that the objective or objectives can be achieved. Students in a

writing classroom should thus be encouraged to go beyond the syntactic, semantic and pragmatic elements of a writing task, and try to understand the social purpose of it.

Task orientation is basically a dynamic and opened-ended activity (Ramanathan & Atkinson 1999). There is no fixed rule as to how a task should be analysed and thus accomplished. A considerable amount of research has been conducted to explore how different tasks require the use of different writing strategies (Currie 1993; K. E. Johnson 1992; Leki & Carson 1997). It was found in Currie's (1993) and K. E. Johnson's studies (1992) that writers used higher-level planning when the writing task required analysis, but planning was simpler when the task did not require such a skill. While the writing task is an important factor in deciding on the use of strategies, the way writers interpret a task is also worth investigating.

Given the same writing task, writers may come up with different approaches to tackling it. For instance, Witte and Cherry (1986) identify four possible approaches to writing the same task, which they call "framing strategies". These four strategies are "narrative framing", "sequence framing", "locative framing", and "descriptive framing" (p. 131). While the use of first-person pronoun is quite prominent in "narrative framing", "sequence framing" is dominated by the use of second-person pronoun. Both "locative framing" and "descriptive framing" focus on writing about locations. In "locative framing", the focus was on identifying locations and the objects found in particular locations, whereas in "descriptive framing", the focus was on describing the locations. This example seems to show that the use of strategies is dependent on how the purpose of writing a task is interpreted.

Various studies have also shown that effective writers pay more attention to the social aspects of writing, and they write from the readers' point of view. They constantly evaluate the goals they set with the audience in mind. For example, Connor and Kramer (1995) compare how three ESL students of nationalities of Korean, Belgian and Bolivian, and two native English-speaking students, all studying a graduate business writing course in a university in the United States of America, interpreted a writing task. The students were required to read a business case, interpret the information given, and write a case

report based on it. It was found that two of the three ESL graduates had a tendency to represent the writing task as information transfer by summarising what they had read into their writing without making any critical comments about their readings. On the contrary, the two native writers in the study had a tendency to represent the writing task as a problem that required the use of strategies for solving it. Both of them went beyond summarising the case given in the task. They realised the need for analysing and reinterpreting the case data from the readers' point of view. Connor and Kramer (1995) also suggest that since business problems do not usually have one correct answer, ESL learners should perhaps be given help with forming arguments and conclusions from evidence and data given in a writing task.

Scardamalia and Bereiter (1987) also identify a similar distinction between "mature and immature writers" (p. 142), in that the former group are ready to set goals to fulfill their readers' needs. They propose two models: "the knowledge-telling model" (pp. 143-145) and "the knowledge-transforming model" (pp. 145-148) to present the different ways in which these two kinds of writers represent their writing task. While knowledge telling is a way to generate text on a familiar genre and does not require an overall plan, knowledge transforming is to generate text by setting goals and sub-goals and constantly revisiting them in order to ensure that they are achieved from the readers' point of view. In their study, the mature and immature writers refer to advanced undergraduates and graduate students, and elementary school students respectively. The mature writers had a tendency to see their writing task as knowledge transforming. Apart from sharing content with their readers, mature writers also tried to anticipate readers' reaction. They set goals for their writing, and they constantly evaluated to see whether the goals had been achieved. Immature writers, by contrast, were only concerned about the content. As soon as they had retrieved from their memory information related to the task, they either wrote it down or directly rejected it to be followed by more information retrieval. Similarly, Green (1998) also distinguishes good students from poor students by saying that the former show more evidence of knowledge transforming whereas the latter show more evidence of knowledge telling in essay writing (pp. 103-110).

In order that writers interpret a writing task as knowledge transforming rather than merely knowledge telling, they must go beyond the notion that writing is a problem-solving situation. They need to pay attention to the social aspect of "the task environment" (Hayes & Flower 1983: p. 208) and this includes the writing task, the written text and the audience. This can be described as analytical or critical writing (Flower & Hayes 1977). If the notion of mature and immature writers is applied to comparing workplace and university writers, this thesis proposes that those in the workplace are considered more experienced in writing for the work context than the university students. Because of this advantage, they should be more likely to approach their writing tasks with "an expert strategy" (Flower 1994: p. 137). These writers should be more mature in dealing with a writing task. Their writing is more likely to be goal-directed whereby cognitive strategies are made use of (Swales 1990). It can be expected that they either analyse their writing task extensively in the planning stage, or they constantly evaluate the task requirements during the writing stage to see whether the goals of writing have been achieved from the audience's point of view. The notion of audience is important since a writer needs to know who he or she is interacting with and particularly the reasons why (Porto 2001).

2.3.2 Planning

Among the different stages of a writing process, planning is one of the most widely researched areas (e.g. Bosher 1998; Cumming 1989; De Larios et al. 1999; Flower 1994; Hayes & Flower 1983; K. E. Johnson 1992; Raimes 1985, 1987; Sasaki 2000; Uzawa 1996). This is probably due to the importance of planning in writing (Meyer 1984). According to F. Hyland (1998), and Scardamalia and Bereiter (1987), extensive planning at the beginning can facilitate effective writing. When planning, a writer must set a goal or purpose for his or her writing, and then come up with steps to achieve it (Brandt 1992; Meyer 1984). It is also important to plan from the audience's perspective so as to deliver the message in the written text effectively. In the following, the different types or levels of planning will be reviewed, and then several studies that compare the planning made by novice and expert writers will be discussed.

Different Types of Planning

Researchers use different terms for the different types or levels of planning undertaken by a writer. There are basically two types of planning: local or lower-level planning, and global or higher-level planning (Hayes & Flower 1983; K. E. Johnson 1992). Whereas the former type of planning focuses only on the sentence level, global planning focuses on the discourse as a whole.

A better understanding of planning can be achieved by looking at Flower's (1994) work. Flower defines planning as a stage of negotiation, whereby a writer needs to work out the best solution from a range of options and constraints. She further distinguishes three types of planning: schema-driven planning, knowledge-driven planning and constructive planning. As the name suggests, schema-driven planning relies on knowledge of discourse conventions. When writers' knowledge of discourse conventions is sufficient for completing a writing task, writing should be smooth and efficient. On the other hand, when writers come across a new situation whereby some of the conventions are unknown to them, the writing task will pose difficulty. In the workplace, writers who possess the knowledge of schema necessary for completing a writing task would be expected to spend less time planning than writers who do not have the schema knowledge. Knowledge-driven planning refers to planning made according to topic and rhetorical situation. Like schema-driven planning, sufficient knowledge of the topic helps writers write smoothly and efficiently. But knowledge-driven planning can sometimes cause frustration when writers do not know enough about a topic.

Constructive planning comes into use when the other two types of planning, schema-driven planning and knowledge-driven planning are not sufficient for completing a writing task. Constructive planning requires writers to set goals with their audiences in mind. Since this strategy involves writers in making a conscious effort to analyse the audiences, and finally make decisions, it is often referred to as "an expert strategy" (Flower 1994: p. 137). Although she does not specify which of these three types of planning is local or global, it seems that constructive planning is comparatively more global and higher level than the other two types of planning. Most of the writing tasks at secondary school level unfortunately seem to require only knowledge-driven planning

since they do not specify the purpose of writing and who the intended readers are (cf. Lock & Lockhart 1998). As a consequence, students who enter the university, and later the workplace, may feel frustrated when they fail to make constructive planning with purpose of writing and audience in mind.

A Comparison of Planning Made by Novice and Expert Writers

Among research studies that compare the time spent on planning by skilled or expert writers and unskilled or novice writers (Bosher 1998; De Larios et al. 1999; Raimes 1985, 1987; Sasaki 2000; Uzawa 1996), it was found that unskilled writers had a tendency to spend less time planning (cf. Silva 1993). For example, Raimes' eight ESL student writers (1987) spent very little time planning. They spent between two and eleven minutes planning for a writing task that lasted from 23 to 76 minutes. And the type of planning they did was mostly local rather than global. Sasaki (2000) calls local planning a what-next strategy. This means writers plan what to write next when they come across a mental block. Writers who favour local planning tend to skip the overall planning completely.

Expert writers on the other hand were found to do more global or "overall planning of their texts" (Cumming 1989: p. 112). Twenty-three young adults who took part in Cumming's study (1989) were all studying in an English-French bilingual programme at an Ontario university. According to these subjects' writing performance, self-reported writing abilities and writing experiences in French, three levels of writing expertise in French were identified: professionally-experienced writers, average student writers and basic writers. All 23 participants were asked to write three compositions in English, including an informal letter, an expository argument and a summary of a booklet. In each of these three sessions, the participants were asked to think aloud while they were composing. By analysing the think-aloud protocols, it was found that regardless of the writing task, the five professionally-experienced writers had a tendency to plan all elements of their texts before they started composing, and when they were writing, they seemed to have a clear notion of what details to include. They also had a tendency to shift more frequently between local and global planning. The basic writers, however, relied mostly on local planning as a compensation strategy.

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Not only did expert writers plan more globally by thinking about the whole discourse, but they were also more flexible with their plan (cf. De Larios et al. 1999; Sasaki 2000). Once they realised their initial plan would not probably bring about any fruitful outcome, they would modify their plan. In one of the studies conducted by De Larios et al. (1999), the participants were identified as intermediate and advanced Spanish learners of English according to their *Oxford Placement Test* results. While the intermediate group consisted of seven students studying in the Faculty of Education at the University of Murcia and had a score of between 140 and 153, the advanced group consisted of seven graduates who had finished a five-year degree in the English Department at the same university and had a score of between 176 and 190. All subjects were asked to write an argumentative essay, with an aim of exploring how they made use of restructuring strategies, which are defined as "the search for an alternative syntactic plan" (ibid: p. 13). Analysis of the think-aloud protocols showed that the advanced group made use of restructuring strategies more frequently than the intermediate group. It was also found that the advanced group spent more than twice as much time as the intermediate group on elaboration of ideas and planning the global organisation of texts. This study further explains why expert writers spend more time planning than novice writers.

An encouraging finding made by Sasaki (2000) is that instruction did however increase the length of planning time, and thus help improve the quality of planning among novice writers. As part of her study, Sasaki (2000) selected eight EFL learners of English, all 18-year old college freshmen in Japan for the purpose of exploring whether explicit instruction had any effect on the learners' quality of planning. After six months of process writing instruction, these eight novice writers who did not receive much L2 writing instruction before, had a tendency to plan for a longer period of time before they started writing. This study shows that student writers should be made aware of the importance of global planning, and they should be taught a systematic and efficient way of achieving it.

2.3.3 Writing the Text

"Composing means expressing ideas, conveying meaning. Composing means thinking" (Raimes 1984: p. 83). In research that explores what writers are thinking, in other words,

what strategies they use while they are writing, it is quite common that they are asked to compose aloud so researchers can listen back to what they are thinking while composing (cf. Arndt 1987; Berkenkotter 1983; Cumming 1989; Krapels 1990; Odell, Goswami & Herrington 1983; Perl 1979; Raimes 1985), or that their thinking is captured afterwards by means of stimulated recall interviews or retrospective interviews (Bosher 1998; Raimes 1987; Sasaki 2000; Zamel 1983).

When exploring the process of writing a text, researchers are comparatively more interested in finding out how writers come up with ideas, rather than what they write. Odell et al. (1983), for example, refer to producing a piece of writing as a kind of tacit knowledge, which is automatic and inexplicit to the writers. This means that when writers are composing, they are not aware of their knowledge of writing. Only when a writing task poses a challenge do writers pause and make use of writing strategies to solve the problem. In the following, a discussion will be presented on the various research studies that explore the use of problem-solving strategies in the process of writing the text.

There are basically three types of problems that require the use of strategies in the process of writing. They are difficulties related to content, organisation or discourse, and language. For the purpose of generating ideas, it was found that writers would either reread what had been written (Raimes 1987; Sasaki 2000), or they would refer back to their plan (Bosher 1998). They would also reread the assignment topic (Raimes 1987) as a resource for generating ideas for writing. Both Bosher (1998) and Sasaki (2000) explore the writing strategies used by their subjects for generating content. Bosher (1998) reports the writing strategies used by three Southeast Asian postgraduate students studying in the United States of America. It was found that the subject who had lived there for only one and a half years, in comparison to seven, and eight and a half for the other two subjects, seemed to find it more difficult to translate her ideas from Vietnamese into English. Whereas Bosher's study focused on the same group of subjects, Sasaki (2000) selected three groups of Japanese EFL subjects: expert writers, more-skilled novice writers and less-skilled novice writers. The four expert writers were Japanese professors working in the field of applied linguistics. All novice writers were studying in their first year of college, and they were labelled as more-skilled and less-skilled writers on the basis of

their composition scores. Sasaki (2000) compared the ways in which the expert and novice writers generated ideas in their writing. It was found that novice writers often stopped and translated ideas into English, whereas expert writers only stopped to refine their ideas already expressed in English. Both studies seem to imply that novice writers tend to translate ideas from their L1 when writing in English.

In relation to organising their writing, all three subjects in Bosher's study (1998) were found to attend to the overall organisation of discourse. When their attention to overall organisation and content was compared, the two subjects who scored higher in both their first-year GPA and writing samples paid more attention to content than overall organisation. Comparatively speaking, the frequency of strategy use for solving problems in content was about three times more than that for solving problems in overall organisation for these two subjects. In terms of solving language problems in writing, the six subjects in Zamel's (1983) study made use of dictionaries in their own native language. Other strategies used by writers for solving language problems were translating (Sasaki 2000), and attending to surface language features, such as spelling (Bosher 1998).

2.3.4   Revising and Editing

As mentioned earlier in this section, revising refers to the modification of ideas, and editing refers to the changes made to the use of language. Even though each requires the use of different strategies, revising and editing are discussed here in the same section since the research studies reported here (Hall 1990; Monahan 1984; Perl 1979; Raimes 1985, 1987; Sommers 1980; Uzawa 1996; Whalen & Ménard 1995) do not necessarily distinguish these two terms in the same way as that adopted by this thesis. For instance, Hall (1990), Perl (1979), Sommers (1980) and Whalen and Ménard (1995) use the term *revision* only. In general these studies focused on adult learners, and found that skilled writers attended to global revising, meaning they were quite willing to make changes at discourse level, whereas unskilled writers edited only by making changes at word level. This is perhaps due to the unskilled writers' lack of confidence in making revisions since the process is not without risks. When they are not sure about how to improve their writing, they might only choose to make some cosmetic changes instead of making drastic ones (cf. Sommers 1984).

This difference between skilled and unskilled writers in their use of revision strategies was noted in Sommers' study (1980), where she had two groups of participants: 20 freshmen at Boston University and the University of Oklahoma and 20 journalists, writers and academics. Sommers (ibid) regarded these two groups of participants as student writers and experienced writers. All participants wrote three essays: expressive, explanatory and persuasive; for each of the essays, they were asked to rewrite two times. Each participant therefore produced nine written texts. Apart from coding and comparing the revisions made in these texts, participants were interviewed after the final version of each essay to gain a more in-depth understanding of their interpretations of revisions. The experienced writers described their main objective of revising as a way to find "the form or shape of their argument" (p. 384), so that they could better communicate with their readers. They also recognised the recursive nature of making revisions in the writing process. As regards the student writers, revising simply meant looking for a better word. Revising, or editing usually took place at lexical, but not textual level. Most of the revisions were made to comply with rules of grammar, rather than to make meaning clear for their readers. Unlike the experienced writers, they did not see the need for writing multiple drafts.

Sommers' (1980) study seems to suggest that unskilled writers are mostly concerned with surface editing, and they do not seem to appreciate the importance of global revising. However, Perl's (1979) study found that unskilled writers also displayed revision strategies identified in experienced writers. Five unskilled college writers were selected based on their writing samples and willingness to participate in the study. They attended five 90-minute sessions, four of which were devoted to writing aloud, and one to developing a writing profile. They were asked to write on topics that were developed from an introductory social science course. The coding of the think-aloud protocols showed that all five writers did display revising and editing strategies on both a global and a local level (p. 331). When revising their texts, they attended to a variety of items, including word choice, sentence structure and the discourse as a whole. Moreover, they also recognised the recursive nature of revising, and made revisions throughout the writing process. While these unskilled writers made use of revision strategies that were found to be prominent in experienced writers, what made them unskilled were their

problems with style and syntax. Two main reasons were given to explain their poor writing skills. First, it was possible that they were confused about language rules. While they were trying to correct their mistakes, they might have failed to do so because of an insufficient knowledge of language rules. The other reason was their "egocentricity" (Perl 1979: p. 332; Lunsford 1980: p. 285) as writers, and they "often took the readers' understanding for granted" (Perl 1979: p. 332). They did not seem to notice the importance of explaining and connecting their ideas clearly for their readers (cf. Lunsford 1980). As far as revising and editing was concerned, they failed to proofread and made changes from their readers' point of view. As a result, revising and editing was only an "error-hunting" (ibid: p. 333) exercise.

As in Perl's (1979) study, Monahan (1984) also found that the basic writers in his study displayed similar revision strategies as those employed by the competent writers, although a lot less often. Eight students studying Grade 12 at an urban high school in the United States of America volunteered to take part in the study. Four of them were classified as basic writers and four as competent writers based on their scores on the *Regents Competency Test in Writing*. Each participant attended five one-hour sessions. While the participants received training on think-aloud procedure during the first session, they focused on writing in the other four. During the second session, the participants were asked to write on the topic "A Needed Change in the School Cafeteria" (ibid: p. 291) for their English teacher. During the third session, the participants revised their compositions. The fourth and the fifth sessions took a similar pattern, except that the focus of the topic was changed and the participants were told to write for their peers, rather than their teacher. Monahan (1984) found that both the basic and the competent writers showed a sense of awareness for the readers when revising their texts. The competent writers were, however, more likely to revise their texts at different stages of the writing process. They also made use of a wider range of revision strategies whereas the basic writers had a tendency to make changes at surface or word level. All three studies (Monahan 1984; Perl 1979; Sommers 1980) confirm that while unskilled writers realise the importance of revising and editing, they may lack the skills and confidence to do so. Consequently, they tend to revise on a local level. On the other hand, skilled writers seem to be capable to revise on a global level from the readers' point of view.

Apart from a difference in the depth of changes made by skilled and unskilled writers, Raimes (1985, 1987) also found that her unskilled writers did not revise to a great extent. Raimes' (1985) first study described here involved eight subjects: "four speakers of Chinese, two of Greek, one of Spanish and one of Burmese" (p. 235). All subjects were regarded as unskilled based on their scores on the *City University of New York Writing Assessment*. All subjects were asked to think aloud while writing a narrative. Raimes (1985) found that her subjects "edited less than Perl's basic writers" (p. 247) and they had a tendency to revise and edit during the writing of sentences, rather than at the end "as a cleanup operation" (p. 246). In another study, Raimes (1987) came up with similar findings. Eight subjects were also selected for her study: four from an ESL composition programme classified as remedial, and four from a nonremedial *Freshmen Composition* course. These eight subjects were four speakers of Spanish, two of Chinese, one of Farsi and one of Haitian Creole. As in the first study, they were also asked to think aloud while composing. Rather than using a narrative task, the subjects in the second study wrote two tasks: a letter with a specified purpose and audience, and an essay without specifying the purpose or audience. Raimes (1987) also found that all eight subjects revised and edited less than the unskilled writers in Perl's (1979) study. While these eight subjects made about 12.6 changes per session, Perl's (1979) subjects made about 28 changes per session. Raimes (1985, 1987) argues that because these subjects were all language learners, they expected their writing to be corrected by their teachers. Besides, they were not aware of options of revisions.

Similar findings were made by Uzawa (1996), who found that her subjects did not revise to a large extent, or even reread their texts in either L1 or L2 writing. Twenty-two Japanese took part in the study. All of them were learning English as a second language at a Canadian post-secondary institution for Japanese high school graduates. None of them had any professional experience in writing or translating. Each participant was asked to think aloud while writing three tasks: L1 writing, L2 writing and translation from L1 to L2. Uzawa (1996) found that most of the subjects did not reread their texts. Those who did so only reread once, and made some minor changes such as spelling. Uzawa (1996) maintains that her subjects had a tendency to neglect grammatical mistakes because they thought that they did not have the knowledge to correct them.

As in Uzawa's (1996) study, Whalen and Ménard (1995) also focused on L1 and L2 writing. Twelve Anglophone second-year French undergraduates studying at a Canadian University took part in the study. Their linguistic competency in French as an L2 was of an intermediate-advanced level. Each participant was asked to think aloud while writing two tasks: an argumentative text in French and another one on a similar topic in English. Whalen and Ménard (1995) found that revisions were mostly made at the linguistic level, in both L1 (82%) and L2 (93%) writing. All subjects had a tendency to revise on a local, rather than a global level in both L1 and L2 writing. The two researchers explained that because the subjects were hesitant about the use of language in L2, they therefore spent a considerable amount of time editing at linguistic level. An interesting point made by Whalen and Ménard (1995) was that the linguistic changes the subjects made were however of different levels between L1 and L2 writing. While most of the linguistic changes made in L1 writing were at sentence level, those made in L2 writing had a tendency to remain at word level.

The final study reported in this section was conducted by Hall (1990), who explored four advanced ESL writers' use of revision strategies in their native language and English as their L2. Hall seemed to have come up with the most comprehensive system of describing every possible revision category. While the studies discussed so far tend to focus on one or two aspects such as the differences in revision between L1 and L2 writing, and the relationship between writing levels and the use of revision strategies, Hall's (1990) study seems to have brought together all areas. His study not only explored the use of revision strategies in both L1 and L2 as Uzawa's (1996) and Whalen and Ménard's (1995) studies, he also arranged separate sessions for revision so his subjects felt a genuine need for revising their texts as in Sommers' (1980) and Monahan's (1984).

All four subjects were studying at the University of Wyoming, and were from different L1 backgrounds: Polish, French-speaking Swiss, Norwegian and Chinese. They were classified as advanced writers based on three criteria. First, they had fulfilled the college English writing requirements for non-native speakers of English. Second, their scores on a writing placement test ranged within the advanced category. Third, interviews with teachers familiar with these subjects' performance confirmed their writing levels.

Each of the subjects was arranged to write four argumentative essays, two in their L1 and two in L2. For each writing task, each subject attended two 90-minute sessions in which the first and final drafts were produced.

Hall (1990) came up with four categories for analysing the revision strategies. These categories were stages of revision, level of revision, type of revision, and purpose of revision. As mentioned, his subjects were arranged to attend two sessions for each writing task. Hall (1990) further classified these two sessions into four stages. Stages one and two took place during the first 90-minute writing session. Stage-one revision refers to all the revisions made to the plan and outline before the actual writing started; and stage-two revision refers to all the revisions made during the writing of the first draft. Stages three and four took place during the second 90-minute writing session. Stage-three revision refers to changes made to the first drafts from the last writing session, whereas stage-four revision refers to the revisions made during the writing of the final draft. Level of revision refers to revisions made at the linguistic level, and they included word, phrase, clause, sentence, paragraph, global, and surface. Global units are beyond paragraph level, and surface revision refers to those made in spacing, margins, editing symbols, etc. Five types of revision were identified – addition, deletion, substitution, reordering and consolidation. The final category is purpose of revision. Hall (1990) identified three purposes: informational, grammatical/mechanical and cosmetic. While informational changes affect the meaning of text, grammatical/mechanical changes are related to the use of language.

Hall found that all his subjects revised more frequently in L2 than in L1. For every 100 words they wrote, they made an average of 5.29 revisions in L2, whereas they made only 3.12 in L1. Not only did they make more revisions in L2 writing, L2 revisions seemed to be more time-consuming and challenging (cf. Silva 1993). When Hall (1990) compared the other three categories of revisions: level of revision, type of revision and purpose of revision, he found very similar patterns between L1 and L2. In both L1 and L2 writing, most of the revisions were substitutions, made at word level in order to make information clear. As regards revisions made in different stages, Hall (1990) found that over half the L1 and L2 revisions were made during stages 2 and 4, that is, the time when

subjects were writing the first and final drafts. It seems that Hall's (1990) subjects displayed revision strategies that were considered typical of both skilled and unskilled writers. As skilled writers, they revised mostly to make meaning clear. However, like unskilled writers, most of the revisions were at word level (e.g. Sommers 1980; Monahan 1984). Despite these somewhat conflicting findings, his subjects were still predominantly advanced in that instances of recurring revisions occurred, which showed their awareness for revising throughout the writing process.

This section has reviewed theories and studies related to the writing process and the use of strategies in the different stages. Overall, expert and novice writers seem to display the use of different writing strategies. When presented with a writing task, expert writers are more likely to pay attention to the social purpose of writing, and set goals to achieve it. They also try to anticipate their readers' reaction. As a result of this approach, they tend to spend more time planning the text on a global level. They are also more flexible with their plans. While composing, novice writers tend to translate their ideas from their L1, whereas expert writers seem to pay more attention to content than organisation. To revise and edit their texts, expert writers are more likely to attend to global revising, and find ways to improve their argument and communicate with their readers. On the other hand, novice writers revise less frequently and mostly at word level. The next section proposes that in order to have a better understanding of writing, the social aspects must also be taken into account.

2.4 A SOCIAL-COGNITIVE VIEW OF WRITING

The last section reviewed theories and research studies related to the writer, in particular to the cognitive activities carried out during the writing process. The strategies used by expert writers were identified and compared with those used by novice writers. These findings give useful reference for both materials writers and writing teachers. The teaching of effective strategies alone, however, does not guarantee that learners are able to produce effective texts. Writing does not after all take place in a vacuum; in order to help learners write effectively, they must be made aware of how to adjust the use of writing strategies according to the social context. This thesis therefore proposes a social-cognitive view of writing. Other than the cognition of the writer, the social aspects such

as the context of writing, the audience, and writing topics are also considered to be important (Grabe & Kaplan 1996; Johns 1997). This view further expands Johns' (1997: p. 14) socioliterate view and it overlaps with K. Hyland's (2002) reader-oriented research approach where the writing context is one of the essential components. In the following, the context of writing will be discussed first, and then the issues related to genre will be covered.

2.4.1 The Context of Writing

As mentioned earlier, it is important to help students write effective texts in different contexts. Writing teachers should help students develop and become competent writers in the situations in which they wish to operate. In the workplace where demands for both job quantity and quality are ever increasing, it is not sufficient to be able to write effectively in one context only. To prepare students to write in their future workplace, writing teachers must aim to help them transfer writing skills and strategies to different contexts of use.

Johns (1997: p. 19) also advocates the importance of helping students to transfer skills and strategies from one rhetorical situation to another so that they become more effective writers. Johns (1997: p. 27) refers to context as not only a physical place, but as incorporating all non-linguistic and non-textual characteristics that are embodied in the act of reading and writing. She also maintains that "[many] contextual elements reoccur in our life experience" (ibid). Because of the recurring nature of these elements, it is important to be able to recognise them in a new context, and be able to apply relevant skills and strategies in the act of writing. Dias, Freedman, Medway and Paré (1999) also point out the significance of context in writing since it "constitutes the situation that defines the activity of writing; to write is to address the situation by means of textual production" (p. 17). Similarly, Clark and Ivanič (1997) "show how both the act of writing and the linguistic realisations of text themselves are shaped by the context in which they are embedded" (p. 57). They argue that writing is not independent of the social context in which it takes place, and when a text is explored, its context must be taken into account. Likewise, in a writing classroom, students should analyse the context before they write. Clark and Ivanič (ibid) further distinguish context into physical context and social-

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cultural context. While the former refers to the immediate social situation where the act of writing takes place, the latter covers broader aspects including social and cultural values. To write effectively, it is important to consider both contexts. Not only is the immediate situation in which writing takes place important, but people's values and beliefs as well as their power relations should be taken into account, too.

According to Clark and Ivanič (1997), the physical context or the immediate situation can be expressed by means of such language aspects as: 1) how reference is made to people, things, time and place; 2) interpersonal meanings and 3) how readers' knowledge, values, understandings and beliefs are taken into account (ibid: pp. 61-63). When the physical context is shared, "indexicals such as 'this', 'those', 'now' and 'there'" (p. 62) can be used rather than explicitly pointing out what is referred to. When referring to people, things, time and place in writing, such indexicals can be used if the writer and his or her readers share or understand each other's physical context. To express a writer's feelings and attitudes, modal verbs and imperatives are useful indicators in a written text. Clark and Ivanič (ibid) also suggest that effective communication requires a writer to establish "'common ground'" (p. 62) with his or her readers. In order to do so, the writer should explain everything clearly. It is inevitable that some guesses need to be made as to what needs to be explained or not. On the other hand, they also point out that in some cases, the writer chooses not to state his or her stance explicitly.

While taking the context into account in this thesis, it is important that the writer understands the needs of the readers, and his or her relationships with them. This is especially crucial in the workplace where power distance often determines how a text should be written. In the workplace, a text is almost always produced for a particular reader or group of readers. To tackle a writing task, the writer must analyse the expectations of the readers and the power relationship before drafting a text. It is also important to consider the formal features of a text so that they comply with the conventions of a context.

2.4.2 Genre and Writing

The term *genre* refers to a set of texts, either spoken or written, that serve the same social purpose, and these texts share similar rhetorical and textual features (K. Hyland 2002; Johns 2001). According to Martin (2001: p. 155), a genre is "a staged, goal-oriented, purposeful activity in which speakers [or writers] engage as members of our culture". By taking part in this activity or social process, a speaker or writer is trying to accomplish something (Martin 1993; Painter 2001). Hammond and Derewianka (2001) further explain the term in educational contexts whereby it is referred to as "the predictable and recurring texts that are part of everyday life (e.g. work, study)" (p. 186). It can be seen from these explanations that genre is not only confined to writing, but is related to any activity that involves the use of language in any context. Not only do the explanations of genres suggest that this can be a broad area to deal with, the categorisation of genres further complicates the matter. As a way of categorising genres according to their functions or purposes, Grabe (2002) argues that there are two macro-genres: narrative and expository. This categorisation is, however, criticised by Bhatia (2002) and Martin (2002) who point out that it has overlooked genres that serve other purposes such as reporting, promoting, evaluating, etc. Instead, Bhatia (2002) suggests that the communicative purpose of a genre should be considered as a point of departure for deciding the values and types of genres. This is perhaps why Martin (2001: p. 162) suggests that the grouping of genre almost always involves making choices. Depending on what point of departure is taken, there could possibly be a wide range of genres, thereby making them "fluid, flexible and dynamic", and "their number... indeterminate" (Dias et al. 1999: p. 22).

To make relevant use of genre theories in the area of writing, it is necessary to focus on a narrower scope. Berkenkotter and Huckin (1995: p.1) have perhaps given one of the most useful descriptions of genres in written communication in the field of sciences and humanities:

> Genres are the media through which scholars and scientists communicate with their peers. Genres are intimately linked to a discipline's methodology, and they package information in ways that conform to a discipline's norms, values, and ideology. Understanding the genres of written communication in one's field is, therefore, essential to professional success.

Although their description does not particularly refer to the field of accounting/finance, it has application since professionals of this field are required to make use of their specialist knowledge, conform to the norms and conventions, and produce genres that are acceptable within their profession.

According to Bargiela-Chiappini and Nickerson (1999), it is possible for any social group to generate a genre that is specific to that particular group. Experts of the group should "know how to strategically utilize their understanding of genre" (Berkenkotter & Huckin 1995: p. 3). For writers to choose an appropriate genre to write in, the purpose of writing, their roles as well as their audiences' roles, and the topic of writing must be identified (Grabe & Kaplan 1996; Johns 2001, 2002; Lock & Lockhart 1998). In other words, in order to write in an appropriate genre, the notion of audience must be taken into account. Effective writers are found to be particularly concerned about the needs of their audiences (Connor & Kramer 1995; Flower 1979; Kirsch 1990; Zainuddin 2003). They set clear purposes for their writing and they know exactly what their audiences will get from their texts. They also anticipate their audience's reactions and adjust their writing from time to time (Kirsch 1990). On the other hand, less-proficient writers seem to fail to gear their message for their intended audience (Arndt 1987). Zainuddin (2003) found that among her four subjects, the two more skilled writers used audience strategies in their writing more often than the other two less skilled writers. The think-aloud protocols showed that the more skilled writers showed a concern for their audiences throughout the writing process.

When writers have identified the purpose of writing, the audiences and the topic of writing, they will select suitable writing strategies to "make meaning" (Grabe & Kaplan 1996: p. 136) and write effectively. As far as writing in the workplace is concerned, those who have knowledge of the real-world audiences should be better writers than those without (Rea 1995). Teachers preparing their students for workplace writing needs should therefore make the issue of audience one of the most important teaching points.

2.4.3 The Teaching of Genre

Genre knowledge has an important role to play in both writing and the teaching of writing since it helps both writers, and teachers and students to see how language works (Bhatia 2002; Christie 1997; Hammond & Derewianka 2001; Painter 2001). The teaching of genre in both L1 and L2 classrooms has become popular within the last three decades (cf. Hyon 1996). By teaching student writers about the different genres they are required to write in their own situations, teachers aim to assist students to identify the genre of a particular writing task, and then make use of the appropriate writing strategies. According to Hyon (1996), the concept of genre has been studied by mainly three fields of researchers. They are researchers in ESP (e.g. Bhatia 1993; Flowerdew 1993; Swales 1990), New Rhetoric Studies (e.g. Bazerman 1988; Coe 1994; Miller 1984, 1994), and Australian Genre theories (Christie 1997; Martin 1993, 1997, 2001; Martin, Christie & Rothery 1987; Painter 2001).

ESP researchers mainly make use of text analysis to help students master the essential features of a text (Bhatia 1993, 2002; Swales 1990). University students, for example, are confronted with a wide range of text types in both their studies and home disciplines (Candlin 1999). In order for them to see the differences and similarities between these genres, writing teachers have the responsibility to bring up this issue, so their students are made aware of the generic conventions (Lock & Lockhart 1998). This is particularly important when teachers are preparing their students for their future career so as to help them familiarise with genres specific to their respective workplace (cf. Hammond & Derewianka 2001).

New Rhetoricians in North America, however, do not advocate the teaching of genres in a classroom (Johns 2001). The group maintains that when taken out of context, the study of a text will transform it into "'object' rather than 'vehicle for communication'" (ibid: 12). They do not focus only on a single text type; rather, they help students study a group of texts within specific situations in order to find out what effective and ineffective texts are. The key difference between the ESP researchers and New Rhetoricians is an emphasis on the situational, social and cultural contexts (Hyon 1996; Hammond & Derewianka 2001) by the latter group.

The Australian Genre theories are largely based on Michael Halliday's (1978) systemic functional linguistics, whereby social processes are explored by means of three key features of language, namely, field (the activity), tenor (the relationship between participants) and mode (the channel of communication). The Australian Genre theorists make use of texts from both schools and the workplace for teaching reading and writing. They are committed to developing pedagogical approaches to help students read and write in a variety of genres (Hyon 1996). Text conventions are explicitly taught in Australian classrooms so student writers, even those at a professional or vocational site, can be made aware of them.

A teaching approach commonly adopted by the three fields of researchers is the study of texts. Because of the diversity of texts, it is inevitable that the processes involved in text production vary, according to different genres (Johns 2001: p. 11); likewise, the use of writing strategies differs from context to context. When writers have a good knowledge of the genre, they will make use of effective strategies to define the purpose of writing, their roles as writers, the audiences' roles, and the topic of the writing so as to produce effective texts. Once these factors are clearly defined, writing can be done more efficiently. In a writing classroom where learners may have less knowledge of genre, they must be helped to become aware of the methods of identifying purpose and audience (Badger & White 2000).

2.4.4   Researching Genre

The issue of genre, in relation to the purpose and audience of a written text, is researched in both academic and workplace contexts. I will highlight two studies conducted by Anderson (1985) in the workplace and Raimes (1987) in the academy. Although they do not use the term *genre* in their discussion, their studies focus on such issues as purpose of writing and the expectations of readers and shed light on the different responses of writers in these two social situations. Anderson (1985) conducted a large-scale study by means of questionnaires. Audience awareness and the purpose of writing was one of the research areas. Among the 841 respondents, it was found that most of the writing being done at work was for audiences who were familiar with the subject matter. This finding seems to imply that when writing for an audience in the workplace, giving background information in a text can be optional, depending on the audience's knowledge of the field.

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Raimes' study (1987) which had a much smaller number of subjects shows a different perspective. Of the eight subjects, four of them were taking a remedial writing course and four a non-remedial one. Although the purpose and audience were specified in the tasks they were given, neither group of writers took these factors into consideration when writing. They had no effect on their use of composing strategies. The findings of these two studies seem to suggest that although audience awareness and purpose of writing are important factors to consider when writing in the workplace, students in the academy are not necessarily aware of their importance. Their insensitivity towards audience can be explained by their writing context where they usually see teachers or mentors as their only audience. As already suggested they may also see teachers as the ones responsible for revising their writing. In order for university students to become effective writers, they must be made aware of the importance of attending to the social purposes of writing. As Johns (2001) stresses, "what we are preparing our students for is the world outside of the classroom, and the world is complex, intercultural and socially constructed" (p.16).

Dias et al. (1999: pp. 22-23) also emphasise the importance of situating writing in a social context. They argue, however, that the knowledge of genres alone is not sufficient for effective writing in the workplace. By learning how to write a particular text type in a particular work context, it does not mean that the writer can produce effective texts for other work contexts too. To produce texts that are effective for a particular work context, the writer must go beyond the textual features, and analyse the culture and the circumstances of the situation. An understanding of the "local purposes" or the "social motives" (p. 22) allows the writer to be open to different contexts and communicate effectively with his or her readers.

This section has proposed a social-cognitive view of exploring writing, such that both the cognitive activities of a writer during the process of writing as well as the social context in which writing takes place are taken into account. Considering that writing is a socially situated act, the importance of context is emphasised. Genre theories that are relevant to writing and the teaching of writing are also reviewed. To prepare our students for the writing needs of their future workplace, it is useful to make them aware of the

texts that will be required of them. More importantly, they must learn to respond to different contexts by analysing the social motives for writing. In the remaining section, I will review theories and research studies related to writing in the education sector and the workplace to show how writing is treated in these two domains.

2.5 WRITING IN DIFFERENT SECTORS: EDUCATION AND WORKPLACE

It can be seen from the last section that in order to help students to become effective writers in the workplace, the teaching of genres is essential. They must be equipped with the necessary skills and strategies to be able to produce texts that are required of them. Not only is it important for them to learn the formal features of text so that their texts comply with the conventions of their respective field, it is also essential that they analyse and understand thoroughly the social motives for writing, and the concept that their texts communicate those local purposes to their readers. This goal is, however, not a commonly shared one among the education sector. Depending on the age group and the language proficiency levels of the students, writing teachers may adopt different approaches to teaching writing. Some of these approaches will be briefly reviewed, and then a discussion of some of the studies about writing in the workplace will follow.

2.5.1 Writing in the Education Sector

It was suggested by Atkinson and Ramanathan (1995) that non-native speakers of English from different learning backgrounds could have diverse writing needs. Because of these diverse language backgrounds and language needs, writing instructions should be varied. Despite the need for diversity, Santos (1992), however, argues that L2 writing classrooms are still largely product-oriented. A review of the studies conducted by Lee (1998), van Peer (1990), and Pennington and Cheung (1995) makes the point that the teaching of writing at school level mainly focuses on language accuracy, rather than achieving the social purposes of writing.

Lee's study (1998), which was conducted in Hong Kong, shows that some writing teachers focused on teaching language rather than writing. Views were collected from

101 teachers teaching at secondary schools. Differences were found between what they believed about teaching writing and what they did in the writing classrooms. Although they realised the importance of teaching coherence at discourse level, they did not feel competent enough to teach this area, and preferred teaching grammar and writing mechanics, which were two areas that they were familiar with. As in Lee's study (1998), Pennington and Cheung's study (1995) also shows that some of the teachers in Hong Kong's secondary schools focus on product, rather than on the process of writing. Pennington and Cheung's (1995) project aimed to implement the process approach to teaching writing in the Hong Kong secondary school context. In order to find out how willing teachers were to use this new approach, questionnaires were given out to eight teachers who taught from Forms 1 to 6 (grades 7-12), with students of different proficiency levels. As in Lee's study (1998), Pennington and Cheung (1995) found a discrepancy between teachers' beliefs and practices. While these teachers saw the process approach as an ideal way to teaching writing, their actual teaching practice was largely product-oriented. Questionnaire results further show that only two out of the eight teachers were ready to adopt a process approach to teaching writing. One of them showed no interest in this approach and was sceptical about it, while the remaining ones showed mixed feelings about the new method. They were concerned mostly about large class size, students' low language proficiency, examination pressure, teachers' personal learning experience and lack of knowledge of this approach, and were reluctant to spend extra time preparing for a new approach. Despite the small number of subjects, this study highlights the worries commonly shared by secondary school teachers in Hong Kong, and the difficulty of implementing a teaching approach different to what teachers are accustomed to.

A third study conducted by van Peer (1990) in the Netherlands also shows that some school teachers were reluctant to teach essay writing. Like those teachers in Lee's study (1998), school teachers in the Netherlands recognised the importance of good writing skills, especially in essay writing. It was, however, found that there was a lack of training in essay writing in the school context. School teachers considered that effective essay writing skills were too cognitively demanding both for teachers to teach and students to learn. Apart from language accuracy, other areas such as syntax and style of

writing were seldom covered in their writing classrooms. Furthermore, when giving feedback on students' written essays, some of the teachers did not feel comfortable to comment on the content since this would require shared knowledge of the world between teachers and students. When teachers were not sure about their students' world knowledge, they were worried that their comments on the content would not be fair. As a result of these perspectives on teaching writing, it is possible that their students would not see a real need to communicate with their readers. Rather than making an attempt to achieve the social purposes of writing, they may only aim to produce texts that are free from language errors. The three studies discussed in this section are by no means conclusive. However, they lend some support to Santos's argument (1992) about L2 writing classrooms being product-oriented.

The discussion so far has shown that most students in the school context, if not all, are accustomed to attending only to the language aspects of writing. This is perhaps why some students find it difficult to adjust and meet the writing demands imposed on them in the university. While some students are struggling with academic writing, they do not necessarily receive any assistance from their own faculty. In addition, the level of help provided for student writers varies among universities and faculties. At one extreme, students may get no help or very little help with the process of their writing. Some lecturers may give no explicit teaching since they see writing as a product for evaluation, but not as a process for learning. To gather information about writing, Canseco and Byrd (1989) reviewed the writing assignments required of graduate business students studying in the United States of America. A review of course syllabuses for the 133 sections of the 84 different courses show that the writing tasks were highly structured and controlled by the teachers. Although prompts were given to students to specify format and course requirements, teachers did not pay much attention to their students' process of writing and assumed that a process would naturally occur in the course of preparation for a written product. Guidance was seldom given as the students were writing along.

It is not uncommon that students show anxiety towards writing in the university (Faris, Golen & Lynch 1999; Ferris 1995) and see it as somehow mysterious and different to writing at school. Plum and Candlin (2002: p. 245) found that undergraduate students

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in a university department of psychology recognised cultural differences between writing at school and academic writing in the university. While writing in the school context required mainly reproducing accurate language, academic writing required critical thinking with an aim of expressing one's opinions and comments related to the field of study. They concluded that students need time and practice to adjust to this new genre of writing. Angelova and Riazantseva (1999) conducted a small-scale study with four graduate students who came to study in the United States of America from different linguistic and cultural backgrounds: Russia, Indonesia and Taiwan. They found also that these four students had difficulty coping with academic writing. One of their major problems was with the use of specialised vocabulary and terminology of their field. To help L2 students to cope with academic writing, Angelova and Riazantseva (1999) suggest a process genre approach without using the term per se, whereby feedback is given between drafts of papers to help improve writing in the field. Despite some general suggestions as to how academic writing can be dealt with in the university, they have not elaborated on how to carry out the process genre approach.

More specific suggestions in relation to teaching process writing are given by other researchers. Like Angelova and Riazantseva (1999), Badger and White (2000) and Lock and Lockhart (1998) also propose a process genre approach to teaching academic writing. By using a process genre approach, writing teachers not only attend to the processes of writing, but they also show sample texts to their students so they can learn the vocabulary and sentence structure necessary for writing in a particular field. Moreover, Johns (1986) argues for the importance of teaching coherence in academic writing by using a top-down approach. Her students were encouraged to attend to thesis development and the relationships among assertions before attending to grammar, spelling and other mechanics. It was realised that in order for them to become effective writers, teaching efforts needed to be consistent and on-going. All these suggestions seem to point towards the direction of adopting a process genre approach to writing in the academy. It is important to find out whether this approach is also helpful to prepare students for the writing needs in their future workplace. Writing teachers should, after all, aim to equip their students with the necessary skills and strategies to tackle writing tasks not only for the academy, but also for other contexts including the workplace.

2.5.2 Writing in the Workplace

Writing in the workplace has also been a focus of attention in research, although not to the same extent as academic writing. As suggested by Loos (1999), this is probably due to a lack of interest in collaboration on the part of commercial companies. Mawer (1999: p. 78) reports that "workplace programmes are often government-funded in some way". Although there have been training programmes jointly organised by the educators, the government and the industry in countries such as Canada and Australia in recent years (p. 68), such programmes that involve different stakeholders do not seem to be commonly found in L2 contexts such as Hong Kong. Apart from a few language programmes that were jointly organised by the business sector and the Hong Kong SAR Government as reported in Chapter One, there do not seem to be any programmes that heavily involve the education sector. To review how writing is carried out in the workplace, this section first reviews a few studies carried out in countries where English is used as a first language, then other studies conducted with subjects who use English as a second or foreign language.

Writing in English as L1

Anderson (1985) conducted a large-scale survey with the alumni of seven departments of Miami University, Ohio, in order to find out: 1) how much writing they did at work; 2) how important writing at work was to these alumni; 3) the major features of the rhetorical situations; and 4) whether factors such as years of work experience, department of graduation and additional education had any effect on writing at work. These seven departments include Chemistry, Zoology, Manufacturing Engineering, Paper Science and Engineering, Systems Analysis, Home Economics and Office Administration. A four-page questionnaire was designed and sent out to 2,335 alumni. A total of 1,052 questionnaires was returned, and 841 of them were usable for the purpose of this study. The overall population of the survey group was young adults with about half of them having less than four years of work experience. The major findings showed that writing was found to be a major activity at work. Regardless of their department and years of work experience, all graduates spent a considerable amount of time writing, and they considered it important to be able to write well at work. It was also found that they wrote for a variety of readers, some of whom had more subject knowledge of the field than they

did, some of them had less, some roughly the same and some had absolutely no knowledge of the field at all. Furthermore, they wrote more often to readers within their organisations than to people from the outside. The most common forms of writing they did at work were memoranda, letters, instructions and form-filling. Finally, they wrote both on their own initiative and at someone's request.

Anderson's (1985) further substantiated his results by comparing them with findings collected from fifty other surveys. He found that the amount of time spent on writing at work was also a focus of inquiry in more than twenty surveys. As in his survey, it was also found in these twenty surveys that college graduates spent a substantial portion of their work time writing; an average of 20% of their work time was spent on writing. Rader and Wunsch's work (1980) was cited (Anderson 1985: p. 33) to show that the amount of writing varied according to the nature of work. For instance, accountants were quoted as spending a greater percentage (25%) of time writing at work. Anderson (1985) tentatively concluded from these fifty surveys that writing is a major activity at work, and the ability to write well can sometimes affect a person's advancement. He also found that when writing at work, writers are required to address to a variety of readers, both inside and outside an organisation. There are three types of readers within an organisation: those at a higher level, same level or lower level than the writer. It was also found that a writing process at work is typically made up of three stages: planning, drafting and revising (p. 47).

Anderson's (1985) research suggests some common trends of writing at work in L1 contexts. In the context of this study, it is useful to review other research studies of a qualitative nature to see whether the same trends are identified. As in Anderson's survey (1985), MacKinnon (1993) also found that writing was a major activity for financial analysts. By means of intensive interviews with ten new professional staff members employed by a bank in Canada, it was found that seven of them spent 60% or more of their time writing. Most probably because of this large amount of writing, these employees had significantly developed their professional writing abilities. They reported that over a period of 10 to 20 months, they had gained a better understanding of audiences, purposes, and other writing-related business functions.

A longitudinal case study was conducted by Beaufort (1997), who chose a non-profit organisation in the United States of America as the site for gathering information about writing practices. Over a one-year period, a total of 90 interviews was conducted with four of the managers working in the organisation. It was found that writing took up an average of 50% of the subjects' work time. The common forms of writing included reports, proposals and correspondence, and these texts were to address readers both inside and outside their organisation. On the whole, the subjects saw writing as important in their job, and because of the great variety of task types required of them, they took up different roles in the different writing tasks. It could be tentatively concluded from Anderson (1985), MacKinnon (1993) and Beaufort's (1997) research that in workplaces where English is used as L1, writing is seen as an important skill. The ability to write well affects a person's advancement opportunity. It seems that the more senior a person's position, the more writing is involved in the job. Because of the need for writing to a variety of readers, it is important that the writer produces a text appropriate to the job position as well as to subject knowledge of the intended readers.

Writing in L2 Contexts

English is found by Evans (1999), Green and Evans (2000), Pogner (1999), Poon (1992) and Vandermeeren (1999) to be frequently used for writing in the workplace in countries where English is used as a second or foreign language, such as in Hong Kong and various European countries. Most of the writing done in Hong Kong's workplace is in English. This is especially true when a written record is required (Evans 1999; Green & Evans 2000; Pennington 1994; Poon 1992). Because of its important role, it is necessary for employees to become effective writers to help facilitate business, both within the same organisation, and between organisations (Bargiela-Chiappini & Nickerson 1999). To write effectively at work, one must be able to use relevant strategies in the writing process, as well as to understand the discourse community for a particular context (M. Carter 1990). In other words, the writer must be flexible with the use of strategies in the processes of planning, drafting, revising and editing according to the needs of a writing context.

As mentioned in the last section, it is important to take reader factors such as job position and subject knowledge into account. This, however, seems to pose a great challenge to non-native speakers of English in the workplace, who may fail to respond to these different factors by using appropriate language. To be able to write in an appropriate tone, it is important to consider the contexts of writing, which vary greatly from one to another. Pogner (1999) suggests that in some situations where collaborative writing is commonplace, it is also necessary to resolve conflicts that possibly exist between writers. In such cases, the choice of an appropriate tone is especially important. There is also a need for adjusting the tone of a message by considering the formality and the audience of the writing.

Tone is particularly difficult for writers who are not sensitive towards the subtlety of language use in L2. Maier (1992) compares the tone of writing between native and non-native speakers of English. Eighteen subjects participated in her study. Eight of them were native speakers, all employed in fields where business writing played an important role. The other ten subjects were eight Japanese, one Korean and one Thai, all studying an advanced business course at the University of Minnesota. When the texts of these two groups of subjects were compared, the most striking difference was in their style. While the native speakers' texts were seen as more "professional" (p. 194), those produced by the non-native speakers seemed "too casual, too desperate, too personal, or too detached" (ibid). Native speakers were generally perceived as more indirect and polite with their requests. The texts produced for the same task showed that native speakers used a wider range of politeness strategies by mitigating their apologies more, expressing thanks more readily, and being more pessimistic when asking for a favour. On the whole, the native speakers in this study seemed to have better analysed the needs of their readers, and obtained their cooperation by establishing common ground with them.

While effective use of politeness strategies is emphasised in Maier's (1992) study, Forey and Nunan (2002) found that both content and linguistic accuracy were important to writing effectively in the field of accountancy. A large-scale survey was conducted with members of the Hong Kong Society of Accountants. In total, 1,007 questionnaires were collected from members working as junior and senior accountants in both public

accounting firms and commercial organisations. Further information was gathered by means of focused interviews with 30 of the respondents. As in Anderson's survey (1985) which was conducted in the United States of America, Forey and Nunan (2002) also found that writing took up a large portion of the accountants' work time. About 55% of the respondents spend 15 hours or more a week writing in English at work. Some of the seniors may spend extra time rewriting their subordinates' written work. It was generally felt that the ability to write well is so important that it is used as one of the criteria for promotion. Questionnaire results also show that "96% of seniors and 95% of juniors were confident about the purposes of writing" (p. 213), and about 90% of them had a definite idea about audience. These high percentages seem to indicate that the accountants in this study do not have any problem understanding the context of writing. However, they expressed concern for content and language accuracy. To improve these two areas, explicit training, particularly getting immediate feedback, was considered necessary. It was also suggested that exposure to a variety of authentic documents should also be helpful.

This section has discussed the importance of writing in English in the workplace, in both L1 and L2 contexts. Depending on the nature of business, each workplace may emphasise different aspects of writing. For instance, a service-oriented business is likely to see the effective use of politeness strategies as an essential component of effective writing. Overall, one must be aware of the needs of his or her readers in relation to the context, and use appropriate writing strategies to communicate effectively with them.

2.6   SUMMARY

This chapter has reviewed Grabe and Kaplan (1996) and K. Hyland's (2002) classifications of writing research, highlighting the areas that are relevant to the thesis. These included the importance of exploring a writer's cognitive activities during a writing process, and an understanding of the purposes of writing and audience in a particular context. In particular, the different stages of a writing process, namely, task orientation, planning, writing the text, and revising and editing have been explored. Previous research has shown differences between expert and novice writers in the use of strategies when orientating to a writing task, planning and revising and editing. This chapter has also

proposed to adopt a social-cognitive view of researching and teaching writing. Theories and research studies underpinning this area have also been reviewed. To help students to become effective writers in the workplace, a genre process approach seems to be a relevant method. Finally, the chapter has also reviewed how writing is carried out in the education sector and the workplace. The next chapter will present the research methodology for the study.

CHAPTER THREE

THE RATIONALE FOR A QUALITATIVE RESEARCH PARADIGM AND RESEARCH METHODOLOGY

3.1 INTRODUCTION

The literature review in the previous chapter has shown that there are many possible methods of researching writing. The review in the previous chapter has also shown that writing research can be undertaken from a quantitative or a qualitative perspective, or from both. Quantitative writing research is usually conducted in the form of surveys, with substantial numbers of subjects ranging from 100 to over 1,000. Some of the issues that have been explored are writing needs, time spent on writing, and people's general attitudes towards writing (Anderson 1985; Evans 1999; Forey & Nunan 2002; Green & Evans 2000; Poon 1992). Results from such surveys form a general picture of writing, and they are, from this perspective, useful for curriculum design and materials writing. Whereas this type of research can show general trends and needs in writing, it is, however, not able to provide in-depth information on how writers write and the problems they encounter during the process of writing.

Qualitative research conducted in the area of writing, on the other hand, usually focuses on individual writers' use of strategies, and is thus able to investigate individuals' writing practices as well as their wants and needs in writing. Because qualitative research studies usually deal with a small number of subjects, they have the advantage of not only exploring writers' attitudes towards writing, but also analysing the reasons why the writers hold such attitudes. Some of the research studies that explore a small number of subjects' writing processes and the use of writing strategies include those conducted by Angelova and Riazantseva (1999), Berkenkotter (1983), Bosher (1998), Brandt (1992), Connor and Kramer (1995), Cresswell (2000), Currie (1993), De Larios et al. (1999), DiPardo (1994), Flower and Hayes (1977), Greene and Higgins (1994), Hall (1990), F. Hyland (1998), K. E. Johnson (1992), Leki (1995), Maier (1992), Perl (1979), Porte (1995), Raimes (1985, 1987), Sasaki (2000), Scardamalia and Bereiter (1987), Sionis (1995), Uzawa (1996), Whalen and Ménard (1995), and Zamel (1983). In other words,

qualitative research helps form a more complete picture of what people do when they write.

This chapter will first discuss research design in the qualitative research paradigm. Arising from the cognitive and social dimensions of writing as discussed in the previous chapter, three research questions are posed, and will be given in the next section. The chapter will then move on to discussing the major issues related to qualitative research, namely generalisability, validity and reliability. The advantages of using case study as a research method will also be discussed. Upon discussion of these issues, this chapter will give details about the research methodology, including background information about the three workplace contexts and all eight subjects, the data collection procedure and data analysis methods.

3.2   THE RESEARCH QUESTIONS

With a primary research interest in writing strategies, three research questions are formulated:

1. What writing strategies do accounting/finance professionals use to fulfill writing tasks required of them in the workplace?

2. Given the same tasks from the workplace, what writing strategies do final-year students majoring in accounting/finance use?

3. How do the writing strategies being used by the two different groups compare and contrast with each other?

In order that the issue of writing strategies can be explored deeply, a qualitative research approach is adopted. This approach usually generates a large amount of data for an understanding of individual writers. Even though a qualitative research approach is useful for exploring writing strategies, important issues of this research paradigm must be taken into account, so that the possible pitfalls can be guarded against, and thus avoided. Some of these issues are generalisability, validity and reliability (cf. Reichardt & Rallis 1994), and they will be discussed in the following section.

3.3 MAJOR ISSUES OF QUALITATIVE RESEARCH

One of the major aims of quantitative research is generalisability. By dealing with a large number of subjects, quantitative research is focused towards making generalisations from the data. Qualitative research, however, usually deals with a small number of subjects, and it is therefore unreasonable to expect the same type of generalisability effect. This section will explore the issue of generalisability from a qualitative research perspective. Some researchers such as Nunan (1992) and Merriam (1998) consider the issue of generalisability as a term under the umbrella of validity, and they refer to it as external validity. Generalisability and validity will be treated, however, as separate issues in this section. Another issue to be discussed apart from generalisability and validity is reliability. The following sections will discuss these three issues.

3.3.1 Generalisability

One of the major questions for qualitative researchers to consider is how possible it is for them to draw conclusions derived from a study to a wider population. For the purpose of making limited generalisations, subjects should be carefully selected so as to make sure they share similar characteristics such as age, educational background, and work experiences. In this way, certain variables can be controlled and thus make the comparison between their use of writing strategies meaningful. On the other hand, positivists are concerned about the predictability of their research results. With the help of statistical analysis, they make use of their research results for predicting future trends. When variables are carefully controlled in an experiment, scientists should be able to come up with statistical generalisations. Statistical generalisations in the traditional sense are not the ultimate aim of qualitative research (cf. Schofield 2000). It can, however, be argued that results from qualitative research form "a natural basis for generalisation" (Stake 2000: p. 19), in that readers can relate their experiences to the outcomes. What qualitative researchers do is report their results fully and honestly, and readers have the freedom to make use of the results according to "their own understandings of human affairs" (ibid).

A similar argument is also put forward by Lincoln and Guba (2000) who maintain that since the pure form of generalisations must be context-free, and they must have the

power of predicting and controlling results in future research, they are almost impossible to attain in applied or social sciences. They further argue that between the search for general laws and the study of the unique, there is a whole range of research purposes and possibilities. One such purpose is to achieve "transferability" (ibid: 40). By this, they mean that a researcher provides a "thick description" (Lincoln & Guba 2000: p. 40; Merriam 1998; Nunan 1992) of the research context for his or her readers to make sense of the research findings so that they can decide whether transferability of results from one context to another is possible. Derived from Gilbert Ryle, "thick description was contrasted with the thin descriptions put forward by those who believed that human actions could be represented exhaustively through description of physical behaviour" (1971a, 1971b cited in Gomm, Hammersley & Foster 2000: p. 101). Considering this "thin descriptions" approach as too simplistic, Ryle instead proposed that human behaviour should better be understood through a detailed narrative of both activities and the context in which these activities took place. Thick description is a subjective and relative issue. While a description is considered relevant by a researcher, it can be perceived as irrelevant by his or her readers. There seem to be no set criteria to help decide how much description a researcher should give. The best possible way to go in description seems, therefore, to refer back to the research questions, so that relevant data can be collected and investigated (Nunan 1992). When it comes to giving a thick description of the research data, both the subjects' interpretation of the data, and any social or cultural factors must be reported (Davis 1995).

It is almost always impossible for qualitative researchers to come up with the pure form of generalisations used in applied or social sciences because "the classic concept of generalisability... suffers from a number of deficiencies" (Lincoln & Guba 2000: p. 29), all of which arise from unrealistic assumptions of what generalisations are able to do. Generalisations are assumed to allow researchers to make predictions irrespective of time and context. This assumed function of generalisations is fundamentally flawed since it is difficult to explore and present human activities without considering the context. As discussed in the last chapter, context is especially important to exploring writing in the workplace. Another problem with generalisation is an over-reliance on a researcher's interpretations. While the researcher's expertise should be well-respected, it can be

dangerous when research results are taken as absolutely true and valid for making future predictions. Lincoln and Guba (2000) best summarise this argument by saying that "generalisations are not found in nature; they are active creations of the mind" (ibid: p. 30). When generalisations are created by one person's mind, subjective judgement can be a foregone result. From an educational perspective, Ramanathan and Atkinson (1999) also present another problem of imposing generalisations on qualitative research, in particular on ethnography. By forcing ethnographers to come up with generalisations from their research, it is wrongly assumed that there is a "uniformity" or "sameness" (ibid: p. 55) in human experiences or social phenomena. The act of separating an issue from its context for the purpose of making generalisations seems, to a large extent, artificial.

Following the argument that quantitative researchers' perspective of generalisability is unsuitable for the purpose of qualitative research, the discussion will now consider how the issue of generalisability was dealt with in this thesis. For the purpose of making limited generalisations and to allow comparisons to be made between subjects (Berg 2001), objective factors such as subjects' educational background and qualifications, language proficiency level, age, and gender were taken into account. Every precaution was made to ensure that subjects share as many similar characteristics as possible, and data collection procedures standardised. The standardisation procedures for selecting subjects will be discussed later in this chapter.

3.3.2 Validity in Qualitative Research

The issue of validity of research raises the question whether it can measure what it first set out to measure so that the results can be trusted (cf. D. M. Johnson 1992; Wolcott 1990). Some researchers do not find validity a relevant issue in qualitative research at all. At one extreme, Wolcott (1990) introduces the term "the absurdity of validity" (p. 143), and maintains that validity should not be a main concern in qualitative research when its purpose is to achieve an "understanding" (ibid: p. 146) of human beings. According to his perspective, validity is almost always concerned with an intention of "finding the right or ultimate answer, the correct version, the Truth" (ibid). By this, Wolcott (1990) means that researchers try to prove their data accurately measure something. While it is quantitative

researchers' main concern to prove the accuracy of their data by means of correlation, qualitative researchers are warned against doing the same because the kind of validity for qualitative research, if it does exist implicitly, is intrinsically different.

In qualitative studies, triangulation is proposed as a means to ensure the validity of qualitative research (Berg 2001), and thus it is the procedure to ensure research credibility (Davis 1995). Triangulation helps researchers see different perspectives on an issue, instead of using their impressions as the only source of data. Merriam (1998) argues that triangulation not only increases the validity of research, but reliability as well. Whereas D. M. Johnson (1992) maintains there must at least be three independent approaches to collecting data, Cohen and Manion (1995) consider the use of two or more methods of data collection to be sufficient for triangulation. Also, some researchers refer to triangulation as the use of multiple theories, methodologies and even researchers (Berg 2001).

For the purpose of increasing validity, three data collection methods are used in this study: think-aloud composing, stimulated recall interviews and structured interviews. Data include video and audio recordings of the writing processes, the written texts, transcriptions of the think-aloud, stimulated recall and structured interviews, as well as my written observations made during and after the writing sessions. These observation notes give additional information about the writing processes, and serve as another data validation procedure. Each of these data collection methods and types of data will be discussed later in this chapter.

To further ensure the validity of data, Barton and Hamilton (1998) and F. Hyland (1997) suggest that data can be checked by the subjects. These checks are considered important when a researcher is outside the subjects' social or cultural circle. Being an outsider to the business context, I asked all three workplace subjects to read and check through the write-up of their sections in the thesis to ensure their work contexts were truthfully reflected (cf. Davis 1995). Having discussed how validity can be ensured, the discussion will now turn to reliability, which is another important aspect to consider in the qualitative research paradigm.

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3.3.3 Reliability in Qualitative Research

"Reliability refers to the extent to which research findings can be replicated" (Merriam 1998: p. 205). In testing, it refers to "a measure of the degree to which a test gives consistent results" (Richards, Platt & Weber 1985: p. 243). Both definitions indicate that for the purpose of achieving reliability, a study or a test must give the same results on different occasions. While the purpose of qualitative research is to understand human experiences, it is almost impossible to achieve reliability since people's experiences never repeat themselves in an exact and orderly fashion. Furthermore, the assumption underlying reliability is problematic. It is assumed, at least by positivists, that there is one reality, and by carrying out a test repeatedly, the same results will yield, so that causal relationships between variables will emerge. This assumption is in contrast to qualitative researchers' belief that they should allow variables to emerge by themselves, instead of looking for the relationships between pre-determined variables.

In this study, categories that are used to code writing strategies are derived from the data. The naming and categorisation of writing strategies were made only after all the data had been collected. By using these categories to re-analyse the data, inter-rater reliability can be achieved whereby an independent researcher should be able to come up with similar, if not the same conclusions. To further achieve reliability, discussions with an independent researcher were conducted to find out the reasons for any discrepancies, and hence improving the overall data analysis method.

With a well-planned research design, it is believed that a qualitative research approach is appropriate for exploring the use of writing strategies. In order to make limited generalisations from the research data, a multiple-case study is carried out. Different sources of data are collected for the purpose of increasing the validity of the study. While a set of clearly-defined writing strategies can help achieve internal reliability, external reliability can be realised with the help of systematic data collection and data analysis procedures. This chapter now continues to discuss the case study method.

3.4   A CASE STUDY METHOD

In this study, eight subjects were selected for the purpose of exploring writing strategies used for fulfilling writing tasks derived in the field of accounting/finance. The use of a case study approach makes it possible to build individual profiles for each of the writers so that a comparison of their use of writing strategies can be made. By focusing on individual cases, it is hoped to obtain a thorough understanding of each of the writers' use of writing strategies. The following sections first define a case study before discussing its strengths and limitations.

3.4.1   What is a Case Study?

This section provides some of the definitions and the main characteristics of a case study. According to Merriam (1988), "a qualitative case study is an intensive, holistic description and analysis of a single instance, phenomenon, or social unit" (p. 21). In a case study approach, researchers are key instruments. Their experience and sensitivity are very important to determining the success of the research (Merriam 1998). Merriam (1988, 1998) has perhaps given the most concrete definition of what a case study is, whereas other researchers (Yin 1984; Nunan 1992) give detailed descriptions of the method, or D. M. Johnson simply defines it as "a study of one case" (1992: p. 75).

The cases from the field of accounting/finance in this study can be characterised as particularistic, descriptive, and heuristic (Merriam 1998). The cases are particularistic and descriptive because each of them focuses on one particular writer, and every attempt is made to give rich, honest and complete descriptions of the cases being investigated (cf. Lincoln & Guba 2000; Wolcott 1990). The cases are heuristic, whereby writers' individual writing strategies and experiences are explored, in order to give some insight into the writing practices in the field of accounting/finance. While D. M. Johnson (1992) and Merriam (1988, 1998) basically view case study from the researcher's perspective, Nunan (1992) is more concerned about the outsider's point of view, that is, the accountability of this research method. According to Nunan (1992), case study is not only description, but there must be sufficient objective data for the readers of a case study report to draw conclusions themselves. Here, Nunan (ibid) seems to be concerned about internal reliability, and this can possibly be achieved by setting standard procedures for

both collecting and analysing data; or by providing sufficient detail so that fellow researchers can re-analyse the data.

Case study method allows comparisons to be made between writers (cf. Yin 1984) so that the research question regarding individual differences in the use of writing strategies can be addressed. The use of strategies by individual writers is provided in detail in order to allow comparisons between them. Another characteristic of this research method is that it helps generate a rich amount of data. The large amount of data collected from a case study not only makes it exploratory, but also descriptive and explanatory. According to Yin (1984), a carefully-planned case study protocol or research design can help explain data with increased reliability.

3.4.2   Criticisms of Case Study

There are in general three criticisms against the use of case study. These criticisms are similar to those made against qualitative research, which have been mentioned earlier in this chapter. First, the point regarding researchers as key instruments of a case study can be seen as a pitfall by quantitative researchers. Since a case study relies heavily on decisions made by the researcher, very often the research is criticised as subjective and biased. Yin (1984), however, argues that this can also be true for a survey where a questionnaire has been designed with bias. Researchers must make sure that all data are collected without bias no matter what the research method is. A carefully-planned research design helps ensure that the data collection procedure is systematic and that the data collected are able to answer the research questions.

The second criticism is that case studies are not regarded as being able to provide scientific generalisations (Merriam 1988; Yin 1984). Following the argument made in section 3.3.1, scientific generalisations do not seem applicable to a case study. Besides, the kind of generalisations claimed of experiment is dubious. Whereas an experiment has perhaps some generalising effect on a small population, it still fails to make any generalisations to a big population. Similarly, a case study is able to make limited generalisations, but not generalise to all populations. As long as researchers are honest in making this limitation clear to their readers, they should be able to draw some .

conclusions from a case study. Furthermore, the generalising effect, or the external validity, can be increased by means of a multiple-case study (Merriam 1988; Yin 1984). To increase the external validity of this study, several cases of writers are explored.

A third complaint is that data collection for case studies takes too long, and usually the data are massive and disorganised. Unlike ethnography that usually requires a long period of time to conduct, a case study does not necessarily need such a long time. Approximately five months' time was spent on collecting data from both groups of writers in this study. Provided that the research method has been well thought out, the data can be highly organised, too. Thus, a case study approach was believed to be able to provide illuminating detail in regard to the subjects' use of writing strategies in this study.

3.4.3   What a Case Study Offers

A case study approach makes it possible to explore and analyse the subjects' use of writing strategies closely and thoroughly (cf. Cohen & Manion 1995; Merriam 1988, 1998; Yin 1984). The depth and breadth of a case study is best described by Yin who comments that "the case study's unique strength is its ability to deal with a full variety of evidence – documents, artifacts, interviews, and observations" (1984: p. 20). Merriam (1998) also points out this strength by saying that case study research allows an exploration of many, if not all variables. This kind of research does not aim to find the correlation between variables; rather, researchers enjoy the freedom and flexibility to allow variables to emerge from the data as the research progresses. By taking a humanistic approach, this method is most suitable when researchers are interested in understanding people's feelings and thoughts, and their perceptions of the world (Cohen & Manion 1995).

A case study approach also offers researchers an opportunity to investigate a contemporary phenomenon, where they have no control over the behavioural events (Yin 1984). Donmoyer (2000) calls this advantage the accessibility to information and experience, which otherwise is usually not available to outsiders. The writing situations in the different workplaces induced a range of writing strategies. The different writing tasks selected by subjects from the workplaces reflected real writing practices, which I had no

direct control over. Apart from the excitement of exploring authentic writing situations, the readers also find case study method appealing in many ways. Since the cases include many details in their own context, readers can almost always "identify with the issues and concerns raised" (Nunan 1992: p. 78). Since readers have "vicarious experience" (Donmoyer 2000: p. 65), rather than direct experience of the cases, they are able to screen out the negative or even threatening elements in the reports, and thus they feel less defensive towards the cases. In other words, readers may find it easier to form objective conclusions of the reports. Multiple cases present their readers with a "multiplicity of viewpoints" (ibid) so that they can arrive at a comprehensive understanding of the issues being explored. This rich amount of data can also lay the ground for future researchers to re-analyse the data if they wish.

The strengths of a case study as mentioned above can, however, be considered as weaknesses by its critics. Some researchers do not appreciate the freedom and flexibility offered by a case study approach, and they criticise it as unpredictable in nature. Since real-life situations are difficult to predict, researchers must possess a certain degree of tolerance for uncertainties, in order to make the best of researcher autonomy. This personal characteristic apart, researchers should prepare a contingency plan for action in case of changes in the course of action. Positivists, or those who try to understand behaviour by means of scientific observation and reasoning, usually refer to case study as a soft choice for conducting research. While case study is sometimes considered as "soft research", it is indeed one of the most difficult research methods to master (Yin 1984). Only a well-thought research design results in fruitful findings. The following section reports on the research methodology used in this study.

3.5   AN OVERVIEW OF RESEARCH METHODOLOGY

As mentioned in the previous section, case study is particularly suitable for exploring individual writers, whose choice of writing strategies varies greatly from person to person, and from context to context (cf. Flower 1994; Spilka 1993). While a case study approach is considered the most appropriate research method for this study, its weaknesses have also been presented so that precautions can be taken to avoid any unnecessary pitfalls. Besides, the criticism that case study method is unscientific has

become less common because of a general suspicion towards science, in particular to its applicability to social sciences, among the public (Hammersley & Gomm 2000).

This section gives detailed descriptions of the research methodology. The procedures of how data were collected, stored and analysed will be provided. Also included will be background information in relation to subjects, writing contexts, and writing tasks. Data were collected over a period of five months between January 5 and June 5, 2003 at HKUST (cf. section 1.6). During this period of time, a total of eight subjects was requested to perform think-aloud writing tasks at the university on an individual basis. Three of the subjects were from the workplace, and they did their own writing task either on a Sunday or a public holiday so that their daily work routine was not affected. The five university students were free to choose a total of three time-slots any weekday from Monday to Saturday. The following table shows the dates on which each of the subjects performed the writing task:

Table 3.1: Data Collection Schedule

Task/Subject	Writing task 1	Writing task 2	Writing task 3
Workplace subject 1 (WP1)	January 5		
Workplace subject 2 (WP2)		January 12	
Workplace subject 3 (WP3)			February 3
Student 1 (S1)	April 16	February 22	March 12
Student 2 (S2)	April 30	April 8	March 15
Student 3 (S3)	March 24	June 2	June 5
Student 4 (S4)	March 29	April 11	May 9
Student 5 (S5)	June 5	May 12	April 14

The three workplace subjects were coded as WP1, WP2 and WP3 according to the sequence of the data collection dates. As for each student, data were collected on three separate days. Since the three writing tasks were taken from different workplaces, the

background information of the company and the work situation were different. Because of these differences, it was assumed that the sequence of writing these tasks should not affect the subjects' use of writing strategies, and therefore they were given to each of the university subjects in a random order. The date on which each of the students did his or her first writing task is underlined in Table 3.1. For example, S1 did her first writing task on February 22, 2003, which was before the other students' date of first writing task, and therefore she was coded as S1. The university students were coded as S1, S2, S3, S4 and S5 according to the sequence of the dates on which they did their first writing task.

The following sections will give background information of each of the workplaces, where the writing task was derived from. Then a separate section will focus on the subjects. This background information aims to help set the scene for describing the data collection procedure, which will be given later in the chapter.

3.6   BACKGROUND INFORMATION

Since one of the main research aims is to compare the writing strategies used by subjects from the workplace, and those used by the university students when writing the same tasks, selection of writing tasks is an important process. The tasks must be carefully selected so that they truly reflect the writing needs in the workplace. Unlike most writing research where subjects are assigned tasks by the researchers (Silva 1993), the writing tasks in this study were selected and introduced by the subjects from the workplace. This was to ensure that the writing needs in the field of accounting/finance were realistically reflected. Each of the subjects in the workplace group was asked to bring a writing task from his respective workplace. While the university subjects had an extrinsic motivation to try out all three authentic writing tasks from the workplace, the subjects from the workplace did not see a direct benefit of doing the same. Besides, it was much more difficult to arrange subjects from the workplace to take part in the data collection procedure. It was therefore decided that while the five university subjects did all three tasks, workplace subjects did their own writing task only.

Each of the three workplace subjects was asked to select a writing task that he was typically required to write in his job position. To standardise the genre of these three

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writing tasks, I had discussions with individual subjects, and found that a large proportion of writing for all three workplace subjects was internal correspondence. It was therefore chosen as the focus of this study. Since writing in a different genre might require the use of different writing strategies, this standardisation procedure was considered important. More details regarding the selection and construction of these three writing tasks will be given in section 3.7.1.

In the following sub-sections where the focus is on the three workplaces, background to the company will be given first. To maintain the anonymity of the companies, their names are not disclosed. Instead they were coded as C1, C2 and C3. Then the situation where the writing task took place is described. In the last sub-section, the discussion will focus on the subjects, both from the workplace and the university. General information such as their major of studies, their English proficiency level, and their prospective career paths will be included.

3.6.1   Background to Workplace 1

The first company described here is one of the largest computer manufacturers based in China. The Head Office is in Beijing, and the company has branch offices in other parts of China including Shanghai, Shenzhen and Hong Kong, as well as outside China in Europe and the United States of America. WP1 works as Senior Accountant in the Treasury Department at Hong Kong branch office. The Treasury Department serves four main functions: establishing treasury policies for the company, calculating and managing financial risks for the company, managing credit and cash, and establishing and maintaining relationships with banks. The Treasury Department at the Hong Kong office is responsible for preparing periodic treasury reports, and one of WP1's duties is to generate up-to-date reports for the Head Office in Beijing. For the purpose of writing accurate reports, WP1 needs to gather data and figures from other branch offices.

Each branch office is required to submit a daily cash report and a treasury biweekly report to the Head Office in Beijing. As the name suggests, the daily cash report provides details of the company's daily cash position, and these include information such as cash balance of the company, inventory, and investment portfolio, whereas the treasury

biweekly report gives an analysis of the company's cash flow, and provides the Head Office with a cash flow forecast for planning purposes. After the Head Office has collected and consolidated all the reports, the staff members in Beijing pass these reports to WP1 who writes the final report, which is eventually submitted back to the Head Office. According to WP1, communication is almost always internal between colleagues and done via electronic mail (e-mail), with about 70% in Chinese and 30% in English. Most of the writings in his workplace are short messages, focusing on cash management.

3.6.2   The Situation of Writing Task 1

A crisis arose when both WP1's immediate superior in Hong Kong and the Head Office in Beijing were not satisfied with the quality of the treasury reports. In particular, they were doubtful about the accuracy of the daily cash reports. One of their worries was the trend that the figures in those reports did not match with those submitted by the Accounting Department. There could be many reasons for this discrepancy, and one possible reason is that, for instance, in theory, only cash obtained from external sources is booked, and any internal transfers between branch offices must be offset or eliminated, but in reality, this may not be the case. Interestingly, their dissatisfaction was only expressed through informal channels such as through colleagues working at the Head Office. WP1 saw the need for improvement, but was not quite sure how to approach the problem. In consultation with his immediate superior in Hong Kong, he sought help from a new colleague in Beijing. According to WP1, this new colleague was close to the source of information since he was located at the Head Office, and he should be able to help trace what the problems and the solutions were. A full version of this writing task is given in Appendix 1.

WP1 chose to write in English even though most of his writing was done in Chinese. This was because the new colleague had lived overseas in an English-speaking country for some years and was therefore more willing to communicate in English than most of his Chinese counterparts. Besides, WP1 and his colleague had already started writing to each other in English since their first contact. WP1 also made a conscious choice of writing in an informal style. Expressions of humour and the writer's feelings were also apparent in his writing. According to WP1, the structure of this company was

relatively horizontal, and the relationship between colleagues was close and informal. This company culture is different to that of C2 and C3. It is perhaps this informal culture of the company that makes WP1's writing style stand out.

3.6.3   Background to Workplace 2

The second company (C2) is an insurance company. WP2 worked as Assistant Manager, Finance, in the Business Services Department when he did his writing task in January 2003, and he resigned from the company in August of the same year. The nature of his job was mostly related to accounting/finance, and his work was split between managing accounts and handling projects such as choosing an accounting software vendor. One of his duties was to review cheque payment instructions prepared by his subordinates before passing them to the different senior managers for authorising payments.

According to WP2, writing took up about 20 to 30% of his work time. About 70% of his writings were internal memoranda, while the rest were proposals, brief papers for board meetings, and external correspondence with banks and software vendors. Unlike WP1 whose writing was never checked by other colleagues before release, WP2's immediate superior always checked his writing beforehand. Rather than merely focusing on grammar and structure of language, his superior focused on the effectiveness of communication, and would sometimes suggest how a message could have been communicated more effectively. This comparatively more formal company style marks an interesting contrast to that of C1.

3.6.4   The Situation of Writing Task 2

Like WP1's writing task, Task 2 (see Appendix 2) also presented a problem related to daily operations, and it called for the attention of the target readers. In this writing situation, there were five readers, three of whom were of Chinese nationality and two of Australian. All of them were of senior rank such as manager and chief executive officer. A problem arose when these colleagues of senior rank missed the cut-off time, that is, 4:30 p.m. every day, for authorising cheque payments. As a result of these delays, WP2's department was not able to issue cheques and the whole department had become the target of complaint.

The delays had been taking place since October 2002, about three months before the writing took place. They were mainly due to an introduction of a new authorisation system, whereby the senior staff members were required to make authorisation on the Internet, instead of using the old method of manually signing the cheques. According to WP2, the new system was problematic because the internet environment was unstable at times, and this could cause the authorisers to miss their deadlines easily. To complicate the matter, cheque authorisation was further divided into three different levels, according to the amount a cheque carried. For example, cheques with an amount between HK$25,001 and HK$500,000 required authorisation by a senior manager and a chief executive officer; whereas for cheques above the amount of HK$500,000, two chief executive officers must jointly make the authorisation. Assuming the authorisers were always available, this arrangement should proceed smoothly. It was unfortunately not the case in real life. The chief executive officers were frequently on business trips or in meetings, and when this happened, the authorisation procedure would be delayed.

The problem had been brought to the attention of WP2's superior, who suggested WP2 to write to the authorisers. Unlike the previous writing task that was addressed to a colleague of equal rank, WP2 had to be comparatively more tactful and diplomatic when handling the case since all his readers were of a more senior rank. Also, he needed to make sure that no one would be made a scapegoat and be forced to take the blame. On the other hand, he had to be direct about the seriousness of the problem so that the authorisers would take prompt action. Possibly because of the great impact this writing task had on the work situation, his superior required to see the draft before he sent it to the target readers.

3.6.5 Background to Workplace 3

The third company is a multinational company that specialises in manufacturing, marketing, servicing, and distributing of medical diagnostics tests and equipment around the globe. The Hong Kong office where WP3 works as Regional Finance Manager, serves the function as regional headquarters for the Asia-Pacific Region. One of WP3's job duties is to review existing control procedures and identify areas of weaknesses as well as providing recommendations for improvement. One way of making recommendations is to

set up and document work-flow procedures. As WP3 described it in the structured interview,

> WP3: I work you can call it as an in-house accounting professional to mainly to monitor the regional results as well as procedures.

Comparing the percentage of work time spent on writing with the other two workplace subjects, WP3 seems to spend more of his time writing. According to him, writing takes up about 50 to 60% of his work time, and about 80% of what he writes is for internal use. His writings include e-mail, internal control documents, explanatory notes to be attached with calculations. He does not usually get help with his writing, except that his immediate superior would sometimes check his work and provide feedback for improvement. The type of feedback is dependent on the written text, and usually problems related to the use of terminology, grammar and sentence structure are pointed out. Unlike WP2's superior, WP3's does not usually require to see the revised version before it is sent out.

3.6.6 The Situation of Writing Task 3

A discrepancy between the amount of stock and what had been booked in the accounting system was identified in the 2002 year-end stock count. The staff members who were responsible for the stock count were not able to find records of some of the stock in the accounting system. Having reviewed the company's workflow, WP3 found that the problem was due to insufficient knowledge of the revenue recognition concept on the part of the Sales Administrative staff and possibly the Accounting staff as well. One of the common mistakes made by the Sales Administrative staff was that they had issued invoices to customers before the delivery of goods. They did not realise that in order for a sales transaction to be complete, delivery of goods must be made and advance payments by the customers was not considered as completion of sales transactions. WP3 also found that the Accounting staff members were partly responsible for this mistake, too. Without realising the seriousness of the problem, the Accounting staff members did not check the work completed by the Sales Administrative staff. Because both parties were not aware of the problem, the discrepancy was not found until the annual stock count. Further details of Task 3 are given in Appendix 3.

Having discussed this problem with his immediate superior, the Finance Director, WP3 was asked to write a work-flow document, with the aim of setting guidelines for staff members of both departments to follow. Furthermore, this document would be filed for the future reference of other subsidiary companies within the same group. Since this writing provides guidelines for his subordinates to follow, it seems to carry more force than the previous writing tasks.

3.6.7 Summary of the Three Writing Contexts

The three companies are different in the nature of their business as well as company styles. Despite these differences, the writing tasks display some similar features. They are all internal correspondence that addresses a problem or crisis, and the purpose of the writing is either to provide solutions or to raise the audiences' awareness so that they can help contribute solutions.· The subject matter of the three tasks is related to accounting/finance, except that task 2 also raises a management issue. Other similarities between these three writing tasks are that, first, the task was initiated in each case by a senior staff member, and second, they were all typical writing tasks of their own workplaces, in the sense that one of the contextual elements, the content, was of a recurrent nature (cf. Johns 1997 in section 2.4.1). According to all three workplace subjects, writing this memorandum was not an end, but a means to initiate communication with colleagues of other departments with the aim of solving the problem. They all expected that follow-up action would be necessary.

The writing situation for each subject was different. While both WP1 and WP2 said that it would normally take them more time to finish the same writing task in the office because they were usually distracted by phone calls and noise, WP3 said it would have taken him less time if he had been allowed to write in his office. Considering the fact that the writing time of WP3 was already the shortest among the three, this comment might reflect that the writing context, including the environment, varies from workplace to workplace.

Another major difference is the audience the written texts were addressed to. While only task 1 was addressed to a single audience who shared an equal rank to the

writer, the other two were addressed to a number of audiences. A further difference is that task 2 was addressed to five colleagues, all of whom were of more senior rank to the writer, whereas task 3 was addressed to subordinates of two departments. Despite the small number of tasks, a variety of readers was covered in this study. Having given the background to the workplaces and each of the writing situations, I will now move on to describing the subjects in detail.

3.6.8 Subjects

Subjects are one of the most important factors to the success of qualitative research. Because the number of subjects in qualitative research is small, factors such as method of recruitment, and subjects' characteristics must be taken into account (cf. D. M. Johnson 1992). To select suitable subjects for qualitative research, Merriam (1998) suggests "purposive and theoretical sampling" (p. 52). Following this advice, the subjects in this study were selected to suit the research purposes. All the workplace subjects are graduates from local universities as opposed to overseas universities because it was felt that their writing experiences could then be more objectively compared with the university subjects who were all studying locally. To avoid conflict of interest, I did not choose my existing students as subjects. They were recruited with the help of colleagues and former students. As regards subjects from the workplace, they were recruited by invitation through personal contact. With five and a half to eight years of work experience, it was assumed that the subjects were able to give insightful comments about their work situations.

For the sake of eliminating individual differences among subjects as much as possible, all the eight subjects, both from the workplace and the university, were chosen on the basis of a number of criteria. First, they all majored in either accounting or finance. None of them had lived overseas continuously for more than six months. Their educational background was similar, in the sense that all of them underwent the Hong Kong education and examination systems. Two of the workplace subjects, WP1 and WP2, were indeed graduates of HKUST, majoring in finance and accounting respectively. The two groups of subjects will be described in greater detail in the following sub-sections.

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Workplace subjects

The three subjects from the workplace were male, aged between twenty-seven and early thirties during the time when they did the writing task. They were all personal contacts that I have known for ten years and more. Both WP1 and WP2 graduated from HKUST, while WP3 graduated from the Polytechnic University of Hong Kong. WP1 majored in finance in his undergraduate studies, and he obtained his postgraduate diploma in accounting in the year 1999, and his MBA not long before he took part in the research. Both WP2 and WP3 majored in accounting in their undergraduate studies, but only WP3 is a Chartered Accountant associated with the Association of Chartered Certified Accountants. WP2 did not have a higher degree during the data collection period, but he was studying a law degree with the University of London through the Hong Kong University, and became a practising solicitor during the development of this thesis.

Both WP2 and WP3 had coincidentally worked in the same company for their first job. This should not be surprising because the company they worked for is one of the major auditing firms in Hong Kong, and every year, hundreds of fresh graduates are recruited from different institutions. Both WP2 and WP3 worked as external auditors in this auditing firm for the first few years of their career. WP2 then changed his job and became an internal auditor for about a year before he worked for C2 as Assistant Manager Finance. During the time when this thesis was being drafted, he resigned from his job, and was studying full-time for his law degree. In his interview, he described his career path as stable but he was thinking of making a career move. WP3 had also become an internal auditor after leaving the auditing firm. His exact title for the second job was Management Accountant. After working in this job for two years, he changed to this existing job as Regional Finance Manager.

WP1 had a slightly different career path in that he started with a non-accounting job, and he had only started working in the accounting field since his last job in the year 1999. In total he had four years of work experience in the field of accounting/finance. Since WP1 had the most work experience – eight years in total as opposed to WP2's five and a half years and WP3's seven years respectively – WP1's years of experience in accounting was comparable to the other two subjects'. Among all the subjects, WP3

seemed most satisfied with his career path up to the time of the research. While WP2 wanted a change in his career, WP1 wanted more power in his position.

As regards their English proficiency level, a comparison was made on the basis of the subjects' grades obtained in the AL Use of English Examination (cf. section 1.6). This examination basically serves as an entrance test for all senior secondary school students studying in Hong Kong who wish to get a place in one of the local tertiary institutions. The overall grades of WP1, WP2 and WP3 for their Use of English Examination are D, B and C respectively. Furthermore, both WP2 and WP3 obtained grade B for their writing. Unlike WP2 and WP3, WP1 was not given an individual grade for each the skill areas in the year he took the examination. It was, however, interesting to note that only WP1 described himself as a poor writer, and his reasons for saying so were his self-reported lack of vocabulary and slow writing rate. It was, however, not clear whether these descriptions about his writing skills were true, or WP1 just developed negative emotions towards writing as a result of his examination result (cf. Brand 1989). On the whole, they all said that it was important to be able to write well in the workplace, but only WP2 said that other work skills such as how to handle a crisis, and how to communicate effectively and tactfully with his colleagues, were also crucial to a person's career.

Regarding their perceptions towards writing, it seems that WP3 is comparatively more positive than both WP2 and WP3. WP1 does not enjoy writing in English, nor does he seem confident with his writing skills. Given a choice, he would prefer verbal communication with his colleagues and clients. While he described his writing skills in English as fair, he rated his writing skills in Chinese poor since he had a tendency to mix Cantonese with Modern Standard Chinese. When pressed to talk about his strengths in English writing, he hesitantly mentioned his simple writing style. WP1 realised the need for improving his use of vocabulary in English writing, although he did not mention any plans of improving this area. He only hoped that his son would write better than himself. When WP2 was discussing his weaknesses in writing, he expressed his dissatisfaction with his choice of words. Unlike WP1 who did not mention his wish for self-improvement, WP2 set a definite goal for himself by saying that he wanted to strengthen the use of vocabulary in his writing. More interesting is the fact that WP3 only mentioned

his strengths in writing, and did not say anything about his weaknesses. He also thought that writing in simple English with an appropriate use of technical terms of the field was an asset. He considered his writing skills in English acceptable, and had not thought about his weaknesses before, and as a result, he did not seem to think there was a need to improve his writing. On the whole, WP2 seemed to be the only workplace subject who recognised an insufficient knowledge in his writing skills, and was prepared to go beyond his limits. He could thus be described as the most motivated to improve his writing among the three subjects.

None of them did any writing in their spare time, except writing e-mail to their friends. The subjects expressed quite different emotions towards writing. WP1 was consistent in showing his negative feelings towards writing. When he mentioned the writing tasks for his MBA degree, he said he was "forced to do them". Both WP2 and WP3 seemed to be less resistant towards writing in English, and WP3 even said he quite enjoyed writing in his workplace, and he would spend a day of his spare time writing e-mail to his friends.

When asked how they acquired their writing skills, all three subjects said that they learned how to write both at school and at work. Whereas both WP1 and WP2 thought that they had benefited more at work, especially from comments of their colleagues, WP3 referred to his writing experiences gained from work only as ways to "fine-tune" his writing so that he could learn appropriate expressions and terminology for the field. A comparison of the workplace subjects seems to suggest that although they have a similar educational background, their experiences with and attitudes towards writing are quite different. Having introduced the subjects from the workplace, I now discuss the subjects from the university.

University Subjects

During the data collection period, all five subjects from the university were studying in the last semester for their undergraduate degree at HKUST. The following table gives an overview of the five subjects:

Table 3.2: University Subjects' Personal Information

Categories	S1	S2	S3	S4	S5
Sex	Female	Female	Female	Male	Female
Age	21	21	21	21	21
Major subject in university	Finance	Accounting	Finance and Economics (studied accounting for four years in secondary)	Finance (studied accounting for four years in secondary)	Accounting
Work experience	Yes (three summers)	Yes (three summers)	Yes (three summers)	Yes (one summer)	Yes (two summers)
Writing experience in the workplace	Yes (in one of the jobs)	Yes, (in one of the jobs)	None	None	Yes (in one of the jobs)
Overseas experience	None	None	None	None	None
Overall grade in AL English Examination	B	B	D	D	C
Grade in AL English writing	A	B	D	E	B
Overall grade in IELTS	8	7.5	6.5	Did not want to reveal his grades	6.5
Grade in IELTS writing	8	6	6		6
Types of writing done in the university	Summaries, analysis, and essays	A group paper for psychology, case study reports	Term paper for Economics	Did not talk about this in the interview	A group paper for the course Company Law, short essays for a social science course
Other types of writing in own spare time	E-mail to friends and instructors	None	Writes about four times a year to her pen-friend in Canada	E-mail to friends	Diaries, copies lyrics from songs (see these as practice), E-mail to friends

There were four female and one male students. Two of them majored in accounting while the other three majored in Finance with one majoring in both finance and economics. An e-mail invitation was sent out to about thirty potential candidates, and these five students responded and showed interest in the research. The subjects were offered the chance to work on three authentic writing tasks from different workplaces, with an individual consultation on their writing if they wished. Probably because each writing session including the stimulated recall interview and the structured interview already lasted for three hours, none of them took the initiative to stay for feedback. Nevertheless, they all seemed to appreciate the experience. One of them commented that she was fascinated by the research because normally, the focus was on her writing product, but not the process. She appreciated the fact that someone would spend time exploring and analysing her writing processes.

As we can see from Table 3.2, this is a reasonably homogenous group in the sense that they had considerably similar educational background. All of them had taken courses in both accounting/finance in their university studies. S3 and S4 had studied accounting for four years when they were studying in the secondary school. In terms of work experience, they had all worked for a few months in each of the summers in the past few years. While S1, S2 and S3 had worked for three summers, S5 had worked for two, and S4 had worked for one. Only S2, S3 and S4 had had work experiences in the field of accounting/finance. Whereas S3 and S4 had spent only one summer working as an accounting clerk, checking invoices and entering data, S2's job for all the three summers was accounting-related. As for S1 and S5, their jobs were not related to accounting at all.

S1 first worked as a sales promoter in the marketing department for an oil company. Then in the second summer, she worked in an interior design company, mainly dealing with invoices and quotations. The last job she did before the data collection period was related to human resources for a property management company. Only this job involved writing memoranda, in both English and Chinese. As mentioned before, S2 had the most work experience in accounting among all the subjects. Soon after her graduation from secondary school, she worked as an accounting clerk in a trading firm. In the succeeding two years, she had worked in two different auditing firms, mainly

performing auditing and accounting duties. Again, only her last job required some writing of correspondence. In her first summer job, S3 worked as an accounting clerk, checking stock and invoices. Then, in the succeeding two summers, she worked as a cashier for the same company. None of her jobs required writing of any kind.

Both S4 and S5 had comparatively less work experience than the other three university subjects. S4 had worked only one summer as a data-entry clerk. It was an internship programme whereby the subject worked in an agriculture company in Beijing. His main job duties were checking invoices and the company's assets. Apart from working briefly for a family-run business, S5 had also worked as a clerk. The first job with a family-run company required her to do some business writing in English, though the experience only lasted for three weeks. The family-run business exported beads to overseas countries. For this reason, S5 had to liaise with overseas clients for her boss who did not understand English at all. In the process of negotiation, it was sometimes necessary for her to translate the clients' requests into Modern Standard Chinese for her boss to read, and draft a reply in English on the basis of her boss' verbal reply in Cantonese. After this experience, she then worked as a clerk, performing clerical duties such as filing and data entry.

Table 3.2 also shows that the subjects had a range of English proficiency levels according to their results in two examinations, namely, the AL Use of English Examination and the International English Language Testing System (IELTS). According to the examination results, S1 is the most proficient writer. For the writing sections, she obtained grade A in AL Examination and 8 out of 9 in IELTS. Although S2, S3 and S5 obtained the same grade, that is 6 out of 9 for their writing section in IELTS, only S2 and S5 obtained grade B for their writing in AL Examination, whereas S3 obtained grade D. The writing grade for S4's AL Examination is E, and he did not want to reveal his grade for IELTS.

Regarding course-related writing, while three of them mentioned papers, only one of them had to do summaries and case analysis. As far as personal writing was concerned, four of them wrote to their friends, usually by e-mail, from time to time. S5 also copied

English song lyrics and wrote diaries occasionally. Only S2 did not write anything in her personal time. Despite the subjects' similar training in the university, they all seemed to have very different personal experiences both in work and their personal lives. This section has given background information about the subjects, and now the chapter gives details about the data collection procedure.

3.7 DATA COLLECTION PROCEDURE

All eight subjects went through the same data collection procedure. The university subjects went through the same procedure three times for completing the three different writing tasks from the workplaces, while subjects from the workplace did their own writing task once only. For each task, the subjects were asked to think aloud while completing their writing, to be followed by a stimulated recall interview and a structured interview, with short breaks in between the three parts. Details of the procedure are given in this section. In order to make sure that the same procedure was followed and hence reliability could be enhanced, a procedure guide (Appendix 4) was written and followed as closely as possible. There were altogether 18 data collection time slots as shown in Table 3.1. Each slot lasted for about three hours, including the writing time, the stimulated recall interview and the structured interview. Some of the sessions where the subjects needed more time to finish the writing task, lasted longer than the others. Before giving further details of the data collection procedure, the next section first gives information about how the writing tasks were selected and constructed.

3.7.1 Selection and Construction of Writing Tasks

As mentioned earlier in this chapter, it was found that one of the typical writing tasks was internal correspondence. So the subjects were asked to bring one that they would need to do in the following week. Not only was the genre *memorandum* specified, the subjects were also given some selection criteria for choosing their task. This was to ensure that the writing tasks from the three workplaces were comparable to each other, since people may have different interpretations and understandings of a genre with specific reference to their own discourse communities (R. A. Carter 1990). First, they were requested to choose an internal correspondence. It was important to take into account the fact that knowledge of the company and the work situation is necessary for task completion. To

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minimise difficulties on the part of the university subjects, the workplace subjects were asked to choose a writing task that did not require too much background knowledge of the company and the work situation. In case of information gaps, essential facts and background information had to be provided for. Another criterion for choosing the task was that writing should last for a maximum of one hour so that the subjects would not be too exhausted or too bored to complete the task.

Each of the subjects from the workplace wrote up the information about his task and sent a written version of the task to me one or two days before he attended his writing session. WP1, whose writing session started at 9:30 in the morning, sent me his task the night before. The time gap between an assignment of a writing task and the actual write-up was short, and this reflected the reality, whereby writing in the workplace had to be promptly and effectively attended to (Jenkins & Hinds 1987). When the workplace subjects were composing, they did not actually need to refer to the task. As WP1 said, all the figures and information were already "in my head", while WP2 said that since he faced the same situation every day, he did not have any problem understanding the task. The presentation of the tasks in written versions was therefore for the benefit of the students who needed the background information for performing the same writing tasks.

The original versions of the task descriptions did not completely reflect the work situations. To fill the information gaps, I suggested making a few changes. Apart from changes to lexis and syntax for improving accuracy, the descriptions of the writing tasks also underwent a number of changes for maintaining clarity. All changes were made in consultation with the workplace subjects with their consent. To further standardise the format, the descriptions of all three writing tasks began with background information to the company, then the situation of the writing task, and finally the writing task itself. It was felt that the standardisation of the tasks was important so that the kind of writing they elicited would not be too different to make comparisons impossible (cf. Witte & Cherry 1994).

With thorough understanding of their workplaces, the subjects sometimes took it for granted and did not present the whole picture of their company in the writing tasks.

This was particularly problematic when the writing situation was not fully explained in the task. In order to fill the information gaps, one of the aims of the structured interviews with the workplace subjects was to probe them to further explain their situations. Some of the changes to the descriptions were made in order that the writing tasks provided more details about the company so that the university subjects were able to do the writing. For example, in WP1's original writing task, C1 was said to have many offices in China. This description was considered general, and was thus modified as "[the] company has branch offices all over China including Beijing, Shanghai, Shenzhen and Hong Kong, as well as other parts of the world such as Europe and the US." It was felt that the subjects would benefit by getting more information about the company so they might find it easier to come up with sensible solutions that fit the context. Apart from background information, the instructions for the writing tasks were also clarified. For example, in the original version of WP3's writing task, students were asked to write "to the personnel involved". It was felt this instruction was too vague, and it was modified as "[this] document can be written in the form of a memo, and it should be addressed to both the Sales Administration Staff and the Accounts Staff so that both parties can refer to it". Furthermore, in order to keep the confidentiality of the workplace documents, changes were also made to names of people and places, and the amount of money quoted. All these changes were made with the approval of the subjects from the workplace, and the final versions of the Task Sheets are attached in Appendices 1 to 3.

3.7.2   Arrangement of Writing Sessions

Appointments were made with each of the subjects by e-mail well before each of the writing sessions. At the beginning of each session, the subjects were told about the procedure with reference to the procedure of data collection (see Appendix 4). They were told that the session included think-aloud writing, a stimulated recall interview, and a structured interview.

Think-Aloud Writing

Think-aloud is used as a data collection method to trace the thought processes of subjects when they are solving a problem or performing a task (Ericsson & Simon 1987; Gass & Mackey 2000; Gerloff 1987; Lam 2001; Witte & Cherry 1994). Think-aloud rather than

talk-aloud is recommended when a task requires subjects to attend to non-verbal information (Green 1998). While talk-aloud requires subjects to verbalise what has already been in existence in its verbal form, think-aloud requires them to verbalise all heeded information, including what is not in its verbalisable form (ibid). Think-aloud was preferred and chosen as one of the data collection methods because a considerable number of activities involved in a writing task such as referring to a writing task, making changes on the computer while writing, are usually non-verbal.

All subjects were asked to verbalise what they were thinking while performing the writing task. This method made it possible to look closely at the thinking processes of the writers from both the workplace and the university (cf. Gass & Mackey 2000). When the focus is on the use of strategies in the process of performing a task, verbal reporting can be one of the most useful means (Cohen 1996; Lam 2001; Matsumoto 1993). By asking writers to bring their thought processes into consciousness, the concurrent use of writing strategies can be examined, without which they would otherwise be uncovered and unknown.

Think-aloud has two purposes in this study. First, it helped capture the thoughts of the subjects while they were composing. Second, the think-aloud protocols were video-recorded and played back to the subjects in the stimulated recall interviews to help them recall their thought processes during composing. The think-aloud writing was both audio and video-taped. While it was necessary to record the verbalisation of thoughts, it was also felt that the physical movements of the subjects needed capturing as well. For instance, with the help of the video recording, I could confirm when a subject started composing on the computer, which would have been difficult to identify by only listening to the audio-tape. With the help of the video recoding, it was also possible to tell when subjects referred back to the task, and when they were reading their own writing, thus making it possible to log the recursive nature of writing.

Think-aloud helps trace the writing processes of the subjects (Hayes & Flower 1983). The protocols are useful to help identify the presence or absence of a particular strategy, and as such, a comparison of the use of writing strategies between the university

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and the workplace subjects could be achieved. Researchers who have adopted the use of verbal reporting in recent years are, however, aware of the limitations of this approach (F. Hyland 1997). When subjects in writing research are asked to write and verbalise their thoughts at the same time, this method can be too cognitively demanding. This is especially true when writers are required to think aloud in their L2 (Bosher 1998). An alternative method suggested by Bosher (ibid) is to allow subjects to verbalise in their native language during the writing process, and then translate the protocols into English afterwards. In this study, subjects were allowed to think aloud either in English or in their native tongue, Cantonese.

In order to bring the use of writing strategies to a writer's consciousness, each of the subjects was asked to think aloud while doing the writing task. To ensure that subjects understood what was required of them, they were given two warm-up tasks (see Appendix 5) to familiarise themselves with the method. While one task was a calculation whereby subjects were asked to multiply two double-digit numbers without using a calculator, the other one required them to write down names of three countries they would like to visit and give reasons why. They were given the choice of using either English or Cantonese while thinking aloud. Besides these warm-up tasks, all subjects were also given the same instructions (Ericsson & Simon 1987) whereby they were asked to say out all their thoughts loudly and clearly without any planning. Since I share the same native language with the subjects, prominent think-aloud protocols in both English and Cantonese could be identified for discussion in the stimulated recall interviews (cf. Bosher 1998). Also, the writing environment was considered important. While some researchers (e.g. Berkenkotter 1983) allowed their subjects to write and record their think-aloud at home, the subjects of this study were asked to write in a seminar room at HKUST. This location was chosen because all the university subjects had used this room before, and they were familiar with the environment.

While think-aloud protocols provide a rich source of data, this approach does not present the whole picture (Hayes & Flower 1983; F. Hyland 1997; K. Hyland 2002; Rea 1995), and the data must be triangulated by means of other data collection methods. One of the most logical follow-up actions is to conduct interviews so that subjects can further

elaborate the writing strategies they used in the writing process. For the purpose of obtaining further perspectives on the issues being explored, other data collection methods, namely, stimulated recall interviews, structured interviews, and making observation notes during writing, were also used. Each of these methods will be discussed in the following.

Stimulated Recall Interviews

"Stimulated recall is one subset of a range of introspective methods that represent a means of eliciting data about thought processes involved in carrying out a task or activity" (Gass & Mackey 2000: p. 1). Since the method helps generate more information about an activity from another perspective, stimulated recall has been used for triangulation of data (Gass & Mackey 2000). While it was designed for use in philosophy and psychology, it has also been applied in the field of linguistics. Stimulated recall methodology is used to help subjects recall what happened as well as what they were thinking during the time when they were performing a task. With the help of an aid, either visual or aural, the subjects are able to recall their thought processes earlier in a task completion. A recording of the subject performing the task is usually played back to help recall the thought processes (Gass & Mackey 2000; Nunan 1992). Among the topics that are explored by means of stimulated recall, Gass and Mackey (2000) suggest that cognitive process and learner strategies are one of them. This methodology is quite commonly used in L2 writing research. For example, Bosher (2000) made use of stimulated recall methodology to explore her subjects' writing processes, whereas Sasaki (2000) used the same method to explore her subjects' use of writing strategies in the processes of planning, composing and rereading. Other researchers who recommend the use of retrospective interviews for helping writers to recall their thoughts during composing are Uzawa (1996) and Zamel (1983).

Stimulated recall interviews took place soon after the subjects had taken a short break upon finishing their writing tasks. Some of the subjects chose not to have a break and requested to continue right away. This immediate reporting was considered ideal because much of the information was still stored in the subjects' short-term memory, and it could be directly accessible upon request (Ericsson & Simon 1987). Focusing on the

think-aloud protocols, stimulated recall interviews helped elicit more information directly from the subjects.

It was expected that stimulated recall interviews were able to help reveal the thought processes of the subject writers from both the workplaces and the university. By means of stimulated recall, new perspectives and insights into the writing processes, such as writers' opinions and attitudes (cf. Lam 2001) were obtained. By showing the video recordings of the subjects performing the writing task in the stimulated recall interviews, the subjects should find it easier to recall their thought processes during their writing (Gass & Mackey 2000). For the purpose of triangulating the data, and thus increasing its validity, video recording was believed to be better than audio recording since it gave a more complete picture as to what the writers were doing during the writing process. Apart from sound, video recording also captured the subjects' writing behaviour, such as the length of time being spent on referring back to a writing task. With the help of an objective stimulus, and a short lapse between the writing session and the recall, stimulated recall interviews helped generate an additional source of data for a better understanding of the subjects' use of writing strategies (Færch & Kasper 1987; Gass & Mackey 2000).

Before the stimulated recall interviews, it was explained to the subjects that the purpose of the stimulated recall procedure was to find out what they were thinking when there was a silence of five seconds or more during the writing session. They were told that in case of silences, the tape would be stopped, and they would be asked to explain what they were thinking about during the time. Silences or pauses are suggested by Bosher (1998) as logical points for writers to recall their thought processes because these are likely to be the moments when writers are searching for ways to complete their writing task. The subjects were also encouraged to initiate a discussion whenever they felt it to be appropriate. The video recordings of the think-aloud writing sessions acted as stimuli to help the subjects recall what they were thinking during their composing. English was used in almost all of the stimulated recall interviews except the case of WP1 whose think-aloud composing was mostly in Cantonese.

In cases when subjects want to be helpful and try to fill in the gaps by speculating on what they might have been thinking during the writing process instead of reporting on what they actually thought, there is a danger that the data being collected are not objective enough (Hayes & Flower 1983; F. Hyland 1997). To avoid getting an inferred meaning from the subjects, they were constantly reminded of the purpose of the interview, that is, to fill the gaps as best they could, but not to make up thoughts they were not certain about. Due to the short time gap between the think-aloud composing and the stimulated recall interview, it was believed that the subjects were able to recall most of what they were thinking during the silences. This method was useful to further probe for information when most of it was still stored in the subjects' short-term memory.

Structured Interviews

Interviews are conducted for the purpose of "[generating] data which give an authentic insight into people's experiences (Silverman 1993: p. 91). To get a better insight into the subjects' use of writing strategies, structured interviews were conducted soon after the stimulated recall interviews were finished unless the subjects requested a break. The structured interviews contained three sections of questions (see Appendix 6), and all subjects were asked the same questions to ensure standardisation of findings. Instead of just focusing on the think-aloud writing and the writing task, these interviews covered broader issues such as the writer's perspectives towards the writing task, the writing session and himself or herself as a writer. It was also during these interviews that subjects were asked personal questions such as their age and examination grades as well as their opinions about writing strategies. It was believed that the structured interviews gave the subjects further chances to elaborate on their choice of writing strategies (cf. Matsumoto 1993). The first part of the interview focused on the use of writing strategies. In particular, subjects were asked about task orientation, genre, audience, topic, content, language, and writing strategies. The second part aimed to gather personal information so that the writer's profile could be constructed. The final part was related to the writing profile whereby subjects were asked to describe their writing practices in English as well as Chinese. In all the interviews, the subjects chose to speak in English.

3.7.3 Observation Notes and Journal

While the subjects were writing and thinking aloud, I made observation notes to record any important happenings that took place during the time. Information such as the start time and the finishing time of writing was noted down. Besides, the moments when a subject changed from one activity to another were also noted down. For example, when a writer stopped planning and started typing on the computer, the time was recorded so that the duration for each activity was calculated and triangulated with the transcription. The observation notes, which also included what the subjects did or said when they had a mental block, gave another perspective on the writing sessions. This information was useful for checking what happened in the think-aloud process, and thus helped to triangulate the data.

Besides making notes during the think-aloud composing, a journal was also written after each of the eighteen sessions, when my memory of the session was still fresh, so that the journals were written as objectively as possible. The journals kept a log of what the subjects said, but had not been recorded on the tape. They also included my impressions of the subjects' behaviour on the day. Since the observations and reflective journals helped recall what happened during the writing sessions, data analysis became more efficient and accurate.

3.7.4 Feedback from Workplace Subjects

Despite the focus on the writing process in this study, the writing product is also considered important. To find out whether the texts written by the university subjects fulfilled the social motive for writing, they were compiled according to tasks and sent to the relevant workplace subjects for their comments. In other words, the workplace subjects were sent five texts of their own tasks written by different university subjects, and wrote a short paragraph of comments for each. The workplace subjects also made a comparison of the five texts, and pointed out which of them they believed had fulfilled the purpose of writing.

The feedback from the workplace subjects provides insightful comments on the university subjects' texts. More information about how writing is judged in the

workplaces was obtained. Without this perspective, we can only rely on teachers' comments, which do not always necessarily reflect what is required in a particular writing context. This source of data further enriches the descriptions of the cases.

3.7.5   Storing of Data

There were altogether eighteen writing sessions, and thus eighteen sets of data. For the purpose of keeping records of data, and thus make data retrieval and analysis possible, the think-aloud composing was both audio and video-taped, while both the stimulated recall interviews and the structured interviews were audio-taped. Each set of data contained an audio and video recording of the think-aloud writing, an audio recording of the stimulated recall interview, an audio recording of the structured interview, the subject's written text, the subject's copy of the writing task with his or her own handwriting, and my observation notes and journal. The tapes were coded according to the subject's code, task number, the date and purpose of each session. For example, "S1 T3 March12 think-aloud" is the code for Student 1's think-aloud tape recorded on March 12, 2003 when she did writing Task 3.

All the tapes were transcribed, and the transcriptions were stored in both hard and soft copies. Despite the heavy load of transcription, I realised that it formed a rich source of data for an understanding of the subjects' use of writing strategies, which would have been otherwise inaccessible by means of input-output methods, such as by exploring the writing products only (Hayes & Flower 1983). Having presented the research design, this chapter will now turn to discussing the data analysis methods.

3.8   DATA ANALYSIS METHODS

Analysing the data is more than merely describing them. The data must be interpreted and made sense of for both researchers and their readers in such a way that the research questions can be answered (cf. Merriam 1998). For the purpose of analysing the data, a combination of ethnographic analysis, the constant comparative method and content analysis (ibid) was used. By using ethnographic analysis, a thick description of the multiple sources of data was given. While thinking-aloud, stimulated recall and structured interviews captured self-reports of subjects' use of writing strategies, the observation

notes (see Appendix 7 for an example) also gave reflective comments on the issues being raised. These different perspectives provided for a deep analysis of the writing processes. The constant comparative method refers to comparison made both within the same subject and across subjects. In this way, a particular writing strategy can be identified from an interview transcript, observation notes or a written text, and it can be compared with the same strategy in another incident. This constant comparison enabled a pattern of the subjects' use of writing strategies to emerge.

For the purpose of carrying out content analysis, the content of interviews, observation notes, and the subjects' written texts need to be taken into account (Merriam 1998: p. 160). What makes content analysis different from other approaches is the quantification of data, and thus it helps qualitative data to be more reliable (Silverman 1993). Apart from a mere reliance on a researcher's interpretation, the readers can see the quantifiable numbers and form impressions of the data themselves (ibid). In order to answer the research questions that focus on what writing strategies the subjects used, a list of writing strategies had to be come up with before further analysis such as frequency count of these strategies was carried out. The naming of writing strategies came from three sources: the researcher, the literature, and most important of all, the data themselves (Merriam 1998).

The video tapes were reviewed together with the observation notes and journals for checking the length of each writing process. Transcription of the think-aloud protocols was done in the language chosen by the subjects. Whenever Cantonese was used, I first transcribed the protocols in Cantonese, and then translated them into English. Other data include my journals, the subjects' final written texts and the writing task used by each subject for a particular writing session. The workplace subjects' feedback on the students' written texts was also taken into account. As mentioned earlier, the observation notes recorded important happenings during the think-aloud composing, and the journals included what the subject said but had not been recorded on the tapes, and my reflections on the subjects' performance. This section further gives details about how these data were analysed and reported.

3.8.1 Protocol Analysis

Green (1998, pp. 92-100) describes three approaches to analysing verbal protocols. They are contrasting group designs, profiling and error analysis. The first approach aims to find out what factors subjects have in common that help them perform the same task successfully. At the same time, the approach is also interested in finding out what causes weak subjects fail to perform the task. Profiling requires researchers to build up a profile for each of the subjects before comparisons are made. Error analysis mainly focuses on errors made by the subjects in a research study. Both contrasting group designs and error analysis seem to be more suitable for research that focuses on testing and assessment, where a task requires correct responses from the subjects. Profiling seems the most appropriate approach for the purpose of this thesis, since its main focus is to compare the writing strategies being employed by workplace and university subjects.

By means of the profiling approach, a profile for each of the subjects was built. A profile began with information about a subject's interpretation of the writing task, and then the written text produced (cf. Cohen 1996). It then moved on to giving detailed information regarding the subject's use of strategies in a particular writing process. When profiles for all the subjects were complete, comparisons were made between these cases.

3.8.2 Segmentation of Think-Aloud Protocols

Think-aloud protocols were segmented minute by minute by indicating the time on a transcript while watching back the think-aloud writing on video. This minute-by-minute segmentation gave an objective overview of the writing process, such as the total time spent on writing. Then the protocols were further segmented according to the main activity that took place during the time, namely, task orientation, planning, writing the text, and revising and editing. This stage of segmentation was done with the help of the video recordings by watching the action of the subjects, as well as by reading back the transcripts and my observation notes. For example, when a subject started typing on the computer and composing aloud, that would be counted as the beginning of the writing stage. The naming of the four writing stages, namely task orientation, planning, writing the text, and revising and editing was further triangulated by means of my journal whereby the time when the subject changed from one activity to another was recorded.

The triangulation confirmed that the naming of the different writing processes was in most cases accurate. When discrepancies occurred, the video recordings were checked again before a final decision was made.

The segmentation of protocols gave numerical breakdowns of the different writing processes in units of minutes and seconds. The rate of writing for each writer was calculated by averaging the number of words written per minute during the writing stage. For instance, WP3 spent a total of 24 minutes on the whole writing task, during which seventeen and a half minutes were spent on composing. He wrote 253 words during the writing stage, and thus his writing rate was fourteen and a half words per minute. The following example shows part of the think-aloud transcript of the subject WP3 from the third to the fifth minute:

> sales invoices em em awares of the revenue recognition concept. The other objective is to (pause: 5 seconds) em ensure to lay out or set up procedures to ensure that the revenue recognition / concept will sorry concept will be adhered in the daily work in order to em to ensure that em non em staff without previous accounting training em has a proper understanding of em of the terminology the other the second section will be to define the terms / so the first definition is to define em sales administration staff hereafter sales administration staff refers to staff em issuing handling em customers' payments em for example letters of credit, cash, and also and most importantly em…

As the excerpt shows, the think-aloud protocols were broken up minute by minute with the use of slashes. Each minute was numbered in the raw data and presented in the appendices. The words underlined show what had been written and kept in the final version of the subjects' written text.

3.8.3 Coding Categories

The segmented protocols were coded into different categories according to what the subjects were thinking while composing. This section will first discuss how the coding categories were derived from the data before moving on to the discussion of the actual coding of the protocols. For the purpose of coming up with a working framework of categories, the process began with a close examination of the subject, WP3's transcript. In the development of the working categories, the approaches adopted by Flower (1994), Perl (1980), Raimes (1985, 1987), Sasaki (2000) and Sommers' (1980) to coding the

writing strategies were used as references. Three main categories were identified from the protocols, and they were named as *Planning*, *Composing aloud*, and *Revising and Editing*. Another category, *Task orientation*, was later identified in the university subjects' protocols. Furthermore, the categories related to *Style and tone* were added at a later stage when they emerged from the data. In other words, the categories were developed and expanded during the preliminary data analysis period that took place from August 2003 to February 2004.

All categories in the final version except *Composing aloud* were fine-tuned so that the categories could reflect more closely what the subjects were thinking during the time. The following table shows all the categories, and for each of them, a working definition and an example protocol are provided.

Table 3.3: Definitions and Examples of Coding Categories

Coding categories	Definitions	Examples
1. Task orientation 1a. Reading the task	Reading the task almost word for word, only making minor changes to structure or grammar words	Example 1: From Original version of Writing Task 3 • Company X is a multinational company that specialises in the manufacturing, marketing, servicing and distributing of medical diagnostics tests and equipment around the globe. • Company Y, a subsidiary of Company X, is located in Hong Kong. It serves the function as the regional headquarters for the Asia-Pacific Region. S1T3 March 12 think-aloud S1: Company X is a multinational company specialises in the manufacturing, marketing, servicing and distributing of medical diagnostics tests and equipment around the globe. Company Y is a subsidiary of X and is located in Hong Kong.
1b. Interpreting the task		
• Summarising the task	Summarising the task either verbally or by highlighting key words and phrases in the task, or writing notes in the margins	Example 2: From S1's copy of writing task with own handwriting • One of Jessica's duties is to (1) <u>review existing control procedures</u> and (2) <u>identify areas of weaknesses</u> and hence provide <u>recommendations</u>, for example, by <u>setting</u> up and <u>documenting work-flow procedures</u>. S1T3 March 12 think-aloud S1: so the first task is to review existing control

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		procedures and the second task is to identify areas of weaknesses and therefore she could provide recommendations based on these two things
• Paraphrasing the task	Rephrasing what is given in the task in own words, changing both vocabulary and sentence structure	Example 3: From Original version of Writing Task 2 Background • ABC Co is an insurance company in Hong Kong. Florence works as an Assistant Manager, Finance in the Business Services Department. S2T2 April 8 think-aloud S2: So now I'm looking at the background and the situation. So *ABC Company* I think it's the company that I'm going to work on *an insurance company* and um my position is *Assistant Manager* working in the *Finance Department*
• Clarifying the task	Checking interpretation of task by questioning oneself or the researcher, or by commenting	Example 4: S3T3 June 5 think-aloud S3: Excuse me is this Sales administrative staff in Beijing? Ho: No, no no no. This is a different company. Example 5: S2T2 April 8 think-aloud S2: OK OK the delays means that I cannot return the cheques within two days OK so this is something related to the point just now the service pledge of the Business Services Department all cheques have to be returned to payees OK the payees payees OK the payees are people who receive the cheques have to be returned within two business days OK

2. Planning

2a. Global planning

• Global planning for content	Planning content in relation to the whole text, either by drafting or thinking aloud one's ideas	Example 6: From S5's own copy of writing task with hand-written notes **Memo:** **Content:** <u>problem</u> ~~Workflow document~~ → **sent to Account Dept** **about revenue recognition concept** S5T3 April 14 think-aloud S5: OK I'm now going to write a **memo** memo one and we should be include to address the internal control and **workflow document** on the revenue cycle to reinforce the knowledge / internal workflow document content should are include the workflow document **about revenue recognition concept** and also adhere daily operation

• Global planning for structure	Planning structure in relation to the whole text	Example 7: S3T2 June 2 think-aloud S3: and then it's the main paragraph of my memo is the what I what I have faced the problems the of the Paylink service I will write the **three problems** paragraph by paragraph
• Global planning for style and tone	Planning the style and tone (e.g. formality, writer's voice) of the whole text	Example 8: WP1T1 January 5 think-aloud I need to write a report to X let me see he's American he's Chinese and lived in America for many years so I can write more casual, so be polite at the beginning he just arrived not to scare him (translated from Cantonese)

2b. Local planning

• Local planning for content	Planning what to write next either by rehearsing or reading back what has been written	Example 9 (rehearsing): S43T3 May 9 think-aloud S4: should should they should be know the procedure of issuing invoice S4's written text after the above think-aloud protocol SA staff members should know the procedure of issuing the invoice under the concept of revenue recognition Example 10 (reading back): S3T2 June 2 think-aloud S3: I should said that / I meet the problems I am writing to concern the problem of the recent delays of the cheque issuance. We have used the service since the mid October to make the transactions S3's text already written before the above think-aloud protocol We have used the service of Paylink since the mid October to make the transactions.
• Local planning for structure	Planning grammar, choice of words, punctuation, and sentence structure	Example 11: S2T3 March 15 think-aloud S2: investigation eh um maybe / analysis would be a better word investigation is too much of a um it's not a good word
• Local planning for style and tone	Planning the style and tone (e.g. formality, writer's voice) at sentence level	Example 12: WP1T1 January 5 think-aloud WP1: well not to scare him, because our bosses always complain our department recently not to scare him um (translated from Cantonese)
3. Composing aloud	Reading the text aloud while typing	Example 13: WP3T3 February 3 think-aloud WP3: accounts refers to staff of the accounting department WP3T3 February 3 written text Accounts – refers to staff of the accounting department

4. Revising and Editing 4a. Checking	Checking to evaluate text already written	Example 14: WP3T3 February 3 think-aloud WP3: delivery documents like airway bills shipping documents should be obtained prior to the issuance of sales invoice that's OK...

		<u>WP3T3 February 3 written text</u> b) Delivery documents like: airway bills, shipping documents should be obtained prior to the issuance of sales invoices.

4b. Making changes
   • Changing
        global content
	Making changes to content in relation to meaning of the whole text	<u>Example 15: S5T3 April 14 think-aloud</u>
		S5: Oh it's not to the finance director it's to another person subject it's to sales administration staff and accounts department
		
		<u>S5T3 April 14 stimulated recall interview</u>
		Ho: I remember you said you change the subject, right? Do you remember what your original subject was?
		
		S5: To the finance director I changed to and re because I forgot that I have to write a memo, and originally I write it to the finance director, and for the subject I wrote a review of internal control of company X, but later I found that it should be addressed to SA staff so I change it

• Changing
        global
        structure
	Making changes to structure in relation to the whole text	<u>Example 16: S1T3 March 12 think-aloud</u>
		S1: and if maybe um I should rearrange the third suggestion with the first suggestion because it sounds quite awkward / to mention the in the first point um so maybe I'll just rearrange the two paragraphs that means the first item would be
		
		<u>S1T3 March 12 stimulated recall interview</u>
		Ho: Why did you decide to swap the sequence of the two paragraphs?
		
		S1: Because the first suggestion originally put it as the last one the second was originally the fourth one, and it was actually the workflow itself and then I feel that in the other two paragraphs I would have something that relates to the workflow because I persuade them to follow the suggested workflow, and so if I make it the last I would say please follow the something like please follow the instructions given later on and then it sounds quite strange I would rather say well you should follow the guidelines above instead of below so I rearrange it

• Changing local content	Making changes to local content, by adding or deleting phrases and sentences to change meaning in a particular section of text	<u>Example 17: WP3T3 February 3 think-aloud</u> WP3: sales invoices should only be raised by the sales administration staff only / after delivery has been made <u>From WP3's written text (Original version)</u> Sales invoices should only be raised after delivery has been made except if there is prior agreement with the customers. <u>From WP3's written text (Final version)</u> Sales invoices should only be raised by the Sales Administration staff only after delivery has been made except if there is prior agreement with the customers.

• Changing local structure	Making changes to word choice, use of grammar, spelling, structure and punctuation at sentence level	Example 18: S3T3 June 5 think-aloud S3: I change the efficient to effective actually I don't know what is the difference between these / two words efficient effective
• Changing local style and tone	Making changes to style and tone (e.g. formality, writer's voice) at sentence level	Example 19: S1T2 February 22 think-aloud um perhaps this is not needed / in this memo because I just for internal department S1T2 Stimulated recall interview February 22 S1: ... I was thinking about whether I should actually add some more details about the suggestions. That mean should I tell the senior management how they should actually do the job better. That was what I was just thinking about. And then finally I came up with the idea that that may be a little bit impolite so I didn't include those details.

Four major categories were identified: *Task orientation*, *Planning*, *Composing aloud*, and *Revising and Editing*, each of which is now summarised for its main characteristics.

To orientate oneself to the writing task, the subject writer either reads the task aloud almost word for word, or interprets the task by means of summarising, paraphrasing or clarifying. To summarise the task, the writer underlines key words in the writing task or write notes in the margins. The writer paraphrases the task by using his or her own words and sentence structure. The subject also checks his or her interpretation of the writing task either by clarifying with himself or herself, or with me. Planning is done either on a global level when the writer is thinking of the whole written text, or on a local level in a particular section of text. Both levels of planning are further divided into three sub-categories: content, structure, and style and tone. In an instance of planning the global content, the writer is concerned about the content in relation to the whole text. When planning the local content, the writer usually plans what to write next. Likewise, while planning global structure refers to planning the structure of the whole text, planning local structure refers to planning word choice and sentence structure. Planning style and tone refers to the planning related to formality and writer's voice, either on a global or local level. When a subject writer reads aloud what he or she is writing, the protocol is coded as *Composing aloud*. As regards *Revising and Editing* strategies, the writer reads aloud his or her written text either without making changes, or making changes on both a global and a local level. Like planning strategies, any revisions made on a global level

affect the text as a whole, whereas changes on a local level are at sentence level. Likewise, revisions are categorised into changes to content, structure, and style and tone.

3.8.4   Coding and Frequency Count

When coding the verbal protocols, the process of writing was treated as a recursive rather than a linear process (Badger & White 2000; Grabe & Kaplan 1996; Hall 1990; Raimes 1987; Zamel 1983). Close attention was paid to the subjects' action shown on the video recordings. For instance, when a subject was typing on the computer, the protocol was coded as *Composing aloud*. It was found from the data that writing had indeed a recursive nature. Very often, the subjects had to stop writing, and went back to do more planning. While some of the writing strategies were relatively straightforward to code, others were not so clear-cut. When uncertainties arose, the transcripts of both stimulated recall interview and the first part of the structured interview were checked. The stimulated recall interviews were thus used for triangulating and improving the accuracy of coding the writing strategies. The other advantage of the stimulated recall transcripts was to tell more complete stories of the subjects (Smagorinsky 1994) so that a better understanding of what they were doing in a particular writing task could be achieved. For example, the following think-aloud protocol was difficult to code on its own:

> WP3: administration um OK should be section four should be for the accounts

In order to find out what the subject was thinking at that particular moment, the transcript of the stimulated recall interview was checked. In the following excerpt, WP3 explained that he was thinking of "a link between section 3 and section 4":

From stimulated recall interview

> Ho: What were you thinking of at that time?

> WP3: I'm thinking for section 3 whether the duties or responsibilities of the sales administration staff is em more or less complete and then I can start em another section for another department because <u>there is a link between section 3 and section 4</u>

> Ho: So when you name section 3 as initiation of sales invoices you were actually referring to em the job duties of the sales administration staff

WP3: Yeah and also this relates to section 2. I've defined sales administration staff as the colleagues responsible for issuing sales invoice so they should know section 3 is for them

Using the stimulated recall interview transcript as further evidence, it was found that WP3 was making global planning for structure of his text. In other cases, the transcripts for the first part of the structured interviews, the subjects' written texts, the notes written by the subjects on their copy of the writing tasks, and the video tapes were also used for triangulating the coding.

Having coded the think-aloud protocols for each writing session, the frequency of occurrences for each writing strategy was tallied and calculated into percentages (Hall 1990; Leki 1995; Raimes 1985; Sasaki 2000; Whalen and Ménard 1995). Numerical representations gave an objective picture of the use of the different writing strategies by each of the writers. This quantification procedure made it possible for the data to be presented in numerical forms, and thus give a more objective perspective other than quotations from interviews (Green 1998). In this way, each writer's repertoire of strategies and the pattern of use was also revealed.

3.8.5 The Co-Rating Exercise

To further increase the reliability of coding, a researcher specialising in applied linguistics was invited to code 6% of the think-aloud protocols. He was a colleague of mine for over ten years, and had an applied linguistics background in research and teaching. Three meetings were conducted. The purpose of the first meeting on March 2, 2004 was to show him the set of S1's data in Task 3. He was given copies of S1's think-aloud protocols for Task 3, the task sheet she used in the writing session, her written text, the transcript of the stimulated recall interview, and the definitions and examples of the coding categories. He was not given the video recording to watch because of ethical reason since the subjects had been assured of confidentiality, and that I would be the only person to watch the tapes. My colleague finished coding S1's think-aloud protocols for Task 3 on two separate occasions, and after each coding a meeting was conducted to check agreement.

The overall inter-rater reliability for coding S1's Task 3 protocols is 79%. The segmentation of protocols between the co-rater and I was almost the same, except for a

few lapses where the break-off point did not fall exactly at the same places. These differences in segmenting the protocols did not, however, affect their coding. My colleague coded the first 50 out of the 162 protocols on March 18, 2004, and the remaining 112 on April 23, 2004. It was found that the discrepancies were mainly due to two reasons: an absence of the video recording, and carelessness on both his and my part. There were four instances where my colleague completely missed the action of S1 underlining key words in the task as shown in the video recording. By just relying on the think-aloud protocols, he did not code these instances as *Summarising the task*. When it was pointed out that S1 was in fact underlining key words given in the writing task, my colleague immediately recoded these protocols. As far as human errors were concerned, I made two, and he made five. Two of his five mistakes occurred because he did not check the transcript of the stimulated recall interview. He rectified his mistakes when he was shown the relevant excerpts from the stimulated recall interview transcript. Although this process is time-consuming, the co-rating exercise is useful in that it helps to check the accuracy of the coding.

3.8.6 Analysing Interview Data

All the interviews were audio-recorded and transcribed for analysis. The interview data were analysed according to the phenomena described by the subjects themselves. This method can be referred as phenomenological analysis (cf. Hycner 1985), which is commonly used in the field of psychology. Since all the subjects chose to conduct the interviews in English, no translation was required, and all the transcripts were verbatim accounts of what the subjects said. The transcripts were studied carefully with the help of the audio recordings. At this stage, no judgements or interpretations of meaning were made. When I became familiarised with the transcripts, excerpts from the different transcripts that were related to the same or similar issues, were clustered for comparison purposes. The following is an example of how interview data were analysed.

As mentioned in section 3.7.2, since the interviews were structured with the help of pre-set questions that were put in different sections, the transcripts were arranged according to these section headings. The subjects' responses to an individual question were put together for comparison purposes. For example, when asked what writing Task

3 required them to do, responses from each of the subjects were compiled for comparison purpose:

> WP3: the objective of the task is to make sure that both the sales administration staff as well as the accounting staff knows when they recognise a sales and what kind of documents they need yeah...

> S1: I have to write a memo and it's about um because I am my role is regional finance manager and I realise some of the problems in the coordination between the sales administration and the accounts so I have to give some kind of suggestions for their workflow so that there will be no more discrepancies that happened before...

> S2: Um the writing task requires me um to actually write a simple memo and for internal controls and it's some kind of a suggestion um improving people on the accounting concept and also the workflow document yeah...

> S3: The writing task required me to write the memo to correct the concept of the revenue recognition procedures of both Accounts and the Sales Department.

> S4: Just reinforce... to tell um the SA staff should use the concept of revenue reconciliation to issue the invoice and to work out the new procedures.

> S5: This writing task. It requires me to write a memo to the Sales Administration staff and the Accounts Department, to tell them the correct recognition, to remind them revenue recognition concept and to to pay attention to the workflow, to the work document flow something like that and I should write about the procedure the workflow procedure and also the correct revenue recognition concept.

The students' responses show that they all had their personal interpretation of what the task required them to do. They all understood what the task required them to, though with a different degree of certainty. While both S3 and S5 chose the word "correct" by either saying that they were required to "correct" other people's accounting concept or write about the "correct revenue recognition concept", S2 said her task was to help "improve" people's accounting concept. It was also interesting to note that S4 mispronounced the word "recognition" as "reconciliation". This example shows that cross-case analysis allows comparisons to be made between the subjects' responses, and thus similarities and differences among cases were identified.

3.8.7 Reporting Think-Aloud Protocols

While quantification of categories is useful in forming a general picture of the writers' use of writing strategies, it is also important to make use of the particular advantage of protocols, and let them tell their stories (Smagorinsky 1994). The frequency counts of writing strategies should be useful in presenting the prominent choice of strategies in each of the contexts, and also by each writer. This is, however, insufficient for an in-depth understanding of the use of writing strategies in a particular context. Only if other factors such as writers' interpretation of the writing tasks, their background and experiences are taken into account when reporting the protocols, can a more complete picture be formed. For this reason, relevant sections of transcripts from the stimulated recall interviews and the structured interviews were extracted to demonstrate and explain the use of writing strategies. These excerpts serve as evidence and examples for the purpose of making general assertions with regard to the use of writing strategies (cf. Davis 1995). The following table gives an example of how the think-aloud protocols were coded and presented with the help of evidence from different sources:

Table 3.4: Presentation of Think-Aloud Protocols

Think-aloud protocols	Evidence from different sources	Strategy
WP3: <u>cash receipts of cash or letters of credit</u>	<u>From WP3's written text</u> b) Delivery documents like: airway bills, shipping documents should be obtained prior to the issuance of sales invoices.	Composing aloud
receipt of cash or letters of credit that's not equivalent to that is not equivalent to delivery and that is not equivalent or does not amount amount to / recognition of sales	c) Receipts of cash or Letters of Credit does not imply delivery has been made and therefore a sales invoice cannot be issued. <u>From stimulated recall interview</u> WP3: I was just thinking em how to how structure the sentence so that people will know for point C this is not the kind of situation we would recognise as sales	Local planning for structure

The first column shows units of think-aloud protocols. The middle column gives evidence from relevant sources to show what a subject was doing during the time. The third column names the strategy of each of the protocols. In Table 3.4, the first protocol "cash receipts of cash or letter of credit" is underlined to show that WP3 was thinking aloud what he was composing. In the second column, the relevant section of the written text is given to support the coding of this protocol as *Composing aloud*. To code the second protocol, a different source of evidence was required. In this example, an excerpt from the stimulated recall interview was used for triangulating the coding to show that WP3 was planning the sentence structure.

The think-aloud protocols for each writing session are presented in table form as the above example. At the end of each table, an overview of strategy use is also given. The tables for all eighteen text cases are attached from Appendix 8 to Appendix 25, with relevant sections extracted for discussion.

3.8.8 Reporting Cases

The eighteen text cases are reported in the following four chapters. Chapter Four focuses on the three workplace cases in order to answer the first research question in relation to the use of writing strategies by accounting/finance professionals. Then the subsequent three chapters report on the university subjects' use of writing strategies in the fifteen text cases. Chapter Five focuses on how each of the university subjects tackled writing Task 1, Chapter Six on Task 2 and Chapter Seven on Task 3. In each of the text cases, I will first report on how the subject interpreted the purpose of writing a particular task, then provide a brief analysis of the text, and finally a detailed description of the use of strategies in the writing process. At the end of each chapter, I will compare and contrast how the subjects interpreted the writing context, their use of strategies and the texts they produced. The presentation of cases will be substantiated by excerpts from both stimulated recall interviews and the structured interviews.

3.9   SUMMARY

This chapter has given the rationale for adopting a qualitative research approach. Major issues in relation to qualitative research, namely, generalisability, validity and reliability

were also addressed. This chapter has also shown how a case study method allows comparison of the use of writing strategies among different subjects. Also given is a detailed description of how and when data were collected, and how they were analysed. A section was devoted to giving detailed background information about the subjects and their work situations in the case of the workplace subjects. The procedure of how the writing tasks were developed and finalised was shown. This chapter has also shown how a large amount of qualitative data from the different sources such as think-aloud composing, stimulated recall interviews and structured interviews can be organised and analysed in a quantifiable and objective manner. By means of segmentation, coding and tallying, patterns of use of writing strategies can be generated. The last section shows that the raw data can be presented in table form with supporting evidence from different sources. The next chapter will move on to reporting and discussing the three writing tasks from the workplace.

CHAPTER FOUR

FINDINGS AND DISCUSSION: WRITING IN THE WORKPLACE

4.1 INTRODUCTION

The focus of this chapter will be on reporting and discussing findings that answer the first research question:

> What writing strategies do accounting/finance professionals use to fulfill writing tasks required of them in the workplace?

An authentic writing task was collected from each of the three different workplaces. As discussed in the previous chapter, each accounting/finance professional completed his writing on an individual basis. Each of them first completed his writing task by typing the text on the computer. Then a stimulated recall interview was conducted, using the video recording of the writing session as a stimulus. Finally, a structured interview was conducted, focusing on the task and the writer's profile. The questions used in this interview are attached in Appendix 6. For easy reference, these sessions are labelled as think-aloud writing, stimulated recall interview and structured interview. Full transcripts of all three think-aloud writing sessions together with relevant excerpts from the stimulated recall interviews and the structured interviews are attached in Appendices 8 to 10. Further excerpts from these interviews are also reported in this chapter to facilitate discussion of the findings.

All three writing tasks (Appendices 3-5) are related to the field of accounting/finance. These tasks are reported in chronological order, according to the date of completion by each of the workplace subjects. For each of the tasks, a detailed description of the context in which the writing took place is given. The context is discussed in both global and local terms. First, details of the company's background, its structure and culture are given, then the subject's department and his job duties. The context from which the writing derived is also described. Several features of the task, such as how it was formulated, the social motive for writing (Dias et al. 1999: 118-120) and readership, are covered. Discussion on the written text produced by each of the subjects and the writing strategies used by each of them then follows. Since the three

cases are different from each other, the use of writing strategies by each professional was inevitably varied. When the findings are reported, the prominent strategies used by each of the subjects are highlighted. For example, WP1's use of *Local planning* strategies is discussed in detail, whereas a discussion on changes made in WP2's text seems more relevant. The chapter finishes with a discussion of the range of writing strategies used by these accounting/finance professionals.

As mentioned in the last chapter, each of the tasks was initiated by a senior staff member. In each of the three tasks, an accounting problem was identified, and to address the issue, the subjects needed to suggest solutions in writing. The written texts served the purpose of raising their readers' awareness of the problematic issues. While the writers did not expect that their written communication would be able to solve the problems in question, they saw their writing as initiating a problem-solving process. In Task 1, the written text was addressed to a colleague with the same job title but in a different branch of the company. Task 2 required the professional subject to write to five people, who all had a more senior position in the same company than the writer. In Task 3, the subject was to write to staff members in two different departments in the same company, all of whom had a lower rank. In short, the three writing tasks shared the characteristic that all the written texts were internal correspondence intended to initiate a problem-solving process. And the texts were addressed to a variety of readers. This chapter provides details regarding the three tasks and how the subject tackled each of their own texts.

4.2 FINDINGS: WRITING IN THE WORKPLACE

4.2.1 The Context of Writing Task 1

Task 1 occurred in C1, one of the largest computer manufacturers based in China, where WP1 worked as Senior Accountant in the Treasury Department of the Hong Kong Office. As mentioned in section 3.6.1, the Head Office is located in Beijing, with branch offices located in other parts of China, such as Shanghai, Shenzhen and Hong Kong, as well as outside China in Europe and the United States of America. According to WP1, his company has a horizontal structure. Instead of being rank-oriented, the company is team-oriented. As WP1 explained in the stimulated recall interview, staff members are encouraged to work closely in teams, rather than exercising power over each other:

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WP1: Our company has a flat, horizontal structure. We all have different job duties...I do not treat my colleagues with a lower rank as my subordinates. We are working together it's team work... All my colleagues in China basically have a higher rank, but I do not see them as my superiors... (translated from Cantonese)

It is probable that the company culture is one of the main reasons why WP1 chose to write in an informal style.

In his three and a half years of service as Senior Accountant, WP1's main duty was to manage the cash flow of the company. For instance, he made use of the cash available for making purchases, and for making investments to generate more funds. For the purpose of carrying out his duties, both verbal and written communication was essential. Most of the writing he did was internal e-mail. WP1 said in the same interview that "more than 70% of the written communication was in Chinese", and the remaining 30% in English. When writing in English, the tone was rather casual and personal. To illustrate the kind of writing he did, WP1 brought along 25 pages of e-mail in both English and Chinese. These sample texts confirm what he said in the interview. Further, he was almost never required to submit his written communication to his immediate superior for checking or approval. On the other hand, WP1 had to check his subordinates' work to see whether the financial data were accurately presented in their reports. In his own words, he said, "I'll check some reports but most of them are data more in data". In the structured interview, WP1 rated writing as the least enjoyable activity when comparing it with other activities in his job such as verbal communication and making calculations. Although he did not enjoy writing, he realised its importance in the workplace, and said that "it is always important to have good writing skills in every position".

One form of writing required of WP1 was to produce periodic treasury reports for the Head Office to review the status of the cash flow. The procedure of producing these reports was rather complicated. First, all the branch offices were required to submit a daily cash report and a treasury biweekly report to the Head Office in Beijing, whose role was to collect and consolidate these reports. The Head Office would then send these reports to WP1 in the Hong Kong Office for analysis and a final write-up. When WP1

had produced the final report, he would then send it back to the Head Office. As mentioned in section 3.6.2, a crisis arose when both WP1's immediate superior in Hong Kong and the Head Office were not satisfied with both the accuracy and analysis of the financial data presented in the treasury reports. Since these reports served as a guide for planning future investment, it was of paramount importance to ensure the quality of the reports. To improve them, WP1 was suggested to collaborate with his new colleague in Beijing.

4.2.2   Features of Writing Task 1

In this section, several features related to Task 1 are covered. First, a summary of how the task was formulated is provided; then, the social motive for writing and the reader for whom it was written are outlined. Before the production of the text, WP1 had already had a series of telephone conversations with his new colleague, in which they discussed the inaccuracies and the lack of insightful comments in the treasury reports. They did not take any action until WP1's immediate superior took the initiative to bring the matter forward. WP1 was then assigned the task of asking his colleague in writing to review the problem as a means of initiating action. His colleague was assumed to be close to the source of inside information and would therefore be able to help find solutions to improve the reports.

The primary social motive for writing was instrumental, in other words, "to get something done" (Dias et al.1999: p. 117). WP1 wanted his colleague to help him improve the financial reports. The text aimed to present the reader with the problem, and to suggest solutions from WP1's perspective. In his own words, he was "to explain to X (WP1's colleague) the current situation, what the problem was, give him a picture of their reporting system and to find ways to improve those reports". Writing was used as a means, but not an end for solving a workplace problem. In WP1's words, the writing was meant to "start a conversation between us", so as to persuade his new colleague to get involved in the work process. To solve the problem ultimately, a collaborative effort was necessary, and hence the writing had to be followed up by further action.

WP1 noted during the structured interview that an informal style of writing was appropriate for this situation for a number of reasons:

> WP1: Not for checking the language because this kind of memo I think will be quite informal

First, since the reader shared the same job title, WP1 felt that he could write in a casual way. Another factor was that the reader was an American Chinese who had just returned to Beijing from the United States of America. Both factors possibly contributed to a perception on the part of WP1 that he did not feel a power distance between them. He also had "confidence that my colleague would understand what I was saying and would forgive all the grammar mistakes". For the purpose of building a close and trusting relationship, WP1 made use of "my experience and feelings to structure my writing". He further explained in the structured interview that "I did not mind expressing my feeling...because we are quite close to each other".

4.2.3 The Written Text of WP1

In order to obtain an in-depth understanding of the use of writing strategies, it is useful to consider the written texts as well. Although the focus of this thesis is on the use of writing strategies, a brief discussion of the subjects' written texts will also be given. This section explores briefly how WP1 communicates with his reader, in particular, how he tries to achieve the social motive for writing his text. WP1 completed his writing in 80 minutes and 15 seconds on January 5, 2003. The writing session took place in a seminar room at HKUST. Since it was a Sunday with no classes, the environment was quiet and the session free from disruption. WP1 commented in the structured interview that the time was shorter than what he normally needed since the research context was free from distraction such as phone calls and noises in his office:

> WP1: Well I think it's much quicker than I write in the office... I write very slowly and I think here in this office I can concentrate more in my office distract by phone call a lot of things so I think it's quite fast...

WP1 produced a text of 803 words at an average writing rate of 12.6 words per minute. To facilitate discussion of his text, the line numbers are indicated in italics on the left.

Hi X,

Welcome to our team, I think you have already adapted the new environment. Also, I think you have already gone through all our existing reports. From the last meeting, we have already discussed about those reports. As you know, we
5 always receive 'comments' from our few big bosses. Y has told us to work together to improve those reports and try to make our boss happy.

Actually, we always reviewed our reports and the format of the reports kept changing in the past. However, most of the time, the changed format and the content could not meet the needs of our bosses. This is the most important issue
10 of our reporting. I find that we do not know what they need and also their requirement is always changing. In fact we have done a lot of things to gather their opinions through meetings and email. However, even we followed what they need and corrected the report, they were still not satisfied. One of the reasons is that I am responsible for producing the reports in Hong Kong.
15 However, all our big bosses are located in Beijing. I cannot meet them face to face, and I cannot react immediately to their comments. So that they feel that we cannot respond quick enough to their needs. It is so glad that you are in, so that you can go to drink with our bosses and make friends with them and find out what they really need.

20 For the daily cash report, the biggest problem is accuracy. We find that our figures are different from other departments. You may notice that there are a lot of different systems in our company, and they are not linked. Therefore, in many occasion, there are different numbers for the same thing. Right now, we are using our own data to make the report. However, if you look into more
25 details you will find that there is inconsistency between data. For example, if you look at the *total cash inflow and outflow table*, in December, we have received around RMB3billion up to 30 Dec. I think the data is too large. It is because if you look at the *sales figure* of last month. It was only around RMB1.5billion. As our *receivable turn day* is around 30 days. The collection of
30 this month should be around this figure instead of RMB 3billion. We have discussed among ourselves why there is such a big different. We do not know exactly why. However, I suspect that the problem lies in the *elimination of our data*. This means we double count some of the cash receipt and cash payment so that the figure becomes too large. Actually, the accounting team will also
35 produce a cash flow report, and again our figures cannot match with them. As most of the data is from your side, we may need your help and count on you to find out why and correct our mistake. I may suggest you to look at the accounting system R3 to find the answer. Here in Hong Kong I cannot access the consolidated level data, so that we cannot look at the full picture. Now, it is
40 so glad that you are in, so that you can access the data in Beijing and help us to find out why.

For the Biweekly report, our Manager thinks that the analysis is too 'simple'. Most of the analysis only touches the surface of our business. I do agree with him. In our existing report, we can only point out the change in the operational

45 index and figures, however, we do not know what drives the data to change. The
reason is that we are not close to our business, we do not fully understand our
whole business model, so that we can only spot the changes but we cannot make
concrete comment for such changes. Again, as our main business is in China,
Beijing. In the past, we did not have colleagues to actively study our whole
50 business model. We cannot link our data to the real business situation and write
a good report. Again, it is so glad that you are in, you will have better position
to understand more about our business and collect more information to improve
our report. As our business units always hold operational meetings in Beijing, I
suggest that you can try to sit in those meetings, so that you can know more and
55 get something that we cannot access before.

Now I think you start to regret to accept the offer from [name of C1]. However,
it is your destiny. I have been working here for too 'long'. Sometimes I cannot
think out of the 'box'. I really hope that you can bring in some new ideas for our
reporting and I hope you enjoy.

60 B. Regards,
Name of WP1

The social motive for writing this text is to persuade his new colleague to help
him find ways to improve the treasury reports. WP1 makes an attempt to achieve this by
means of two main strategies: 1) establishing "'common ground'" (Clark & Ivanič 1997:
p. 62) with his reader; and 2) creating a sense of urgency for action. To develop Clark and
Ivanič's term, I will discuss how WP1 establishes "common ground" with his reader by
taking his reader's feelings and attitudes towards the matter into consideration. First, he
tries to find a way to establish a good relationship with his reader and makes him feel
welcome as part of the treasury team. In order to make his reader feel a sense of
belonging, he begins the text with the phrase "Hi X, Welcome to our team" (lines 1-2).
By using his reader's first name, WP1 aims to build a close and personal relationship.
WP1 also said in his think-aloud writing that he should "greet him first" (protocol 6 in
Appendix 8). The pronoun *you* is used three times in the opening paragraph (lines 2, 3
and 4) in the phrases "I think you have already adapted (sic) the new environment", "I
think you have already gone through all our existing reports" and "As you know", in
order to create a dialogue with his reader. The use of the inclusive possessive pronoun
our in *our team* (line 2), *our existing reports* (line 3), *our few big bosses* (line 5) and *our
boss* (line 6) also helps make his reader feel that they are collaborators. After the first
paragraph, WP1 continues to establish common ground with his reader by boosting his

ego to create solidarity and empathy. He writes that he is pleased with his reader's new appointment, and emphasises this point at the end of paragraphs 2, 3 and 4 (lines 17-19, lines 39-41, lines 51-53):

> Lines 17-19: It is so glad that you are in, so that you can go to drink with our bosses and make friends with them and find out what they really need.

> Lines 39-41: Now, it is so glad that you are in, so that you can access the data in Beijing and help us to find out why.

> Lines 51-53: Again, it is so glad that you are in, you will have better position to understand more about our business and collect more information to improve our report.

The repeated use of the word *glad* in the above sentences expresses WP1's positive feelings about his colleague's appointment, and thus helps build an interpersonal relationship with his reader.

Furthermore, WP1 emphasises his reader's advantage by reminding him of his proximity to the source of information and WP1's helplessness in the situation. WP1 aims to make his reader feel important about his role in helping to solve this workplace problem:

> Lines 16: I cannot react immediately to their comments.

> Lines 31-32: We do not know exactly why.

> Lines 45-47: The reason is that we are not close to our business, we do not fully understand our whole business model.

> Lines 57-58: I have been working here for too 'long'. Sometimes I cannot think out of the box.

In the above sentences, WP1 seems to express how desperately he needs his reader's help.

The second strategy WP1 adopts is to create a sense of urgency in his text, so his reader feels a need for immediate action. Overall, his language illustrates an attempt to create for his reader his solidarity with the team in which they both work in contrast to their workplace superiors. He explains in the stimulated recall interview that:

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WP1: the fact is our bosses have made a lot of complaints recently. They want us to improve the analysis in our reports. So there's a lot of pressure.... I didn't seem to have made this point very explicit here. But anyway I don't normally avoid this topic. I sometimes even repeat the message, but in a light-hearted way...
(translated from Cantonese)

Although WP1 states in the stimulated recall interview that their superiors had made complaints, he uses the word *comments* in his text (lines 5 and 16), and explains in the stimulated recall interview that "If I use 'complaint', I must do some 'recovery' work, but the word 'comment' is lighter, and I do not necessarily do any 'recovery' work". Other examples that show the superiors' dissatisfaction in an implicit way can be found in the following lines:

> *Example 1*
> Lines 5-6: Y has told us to work together to improve those reports and try to make our boss happy.
>
> *Example 2*
> Lines 8-9: However, most of the time, the changed format and the content could not meet the needs of our bosses.
>
> *Example 3*
> Line 42: For the Biweekly report, our Manager thinks that the analysis is too 'simple'.

WP1 uses "indexicals" (Clark & Ivanič 1997: p. 62) such as *those reports* and *our boss* in Example 1, *our bosses* in Example 2 and *our Manager* in Example 3. Rather than stating explicitly who these people are and what those reports refer to, WP1 assumes that his reader will understand what these items refer to because they share a similar, if not the same "physical context" (ibid) in the sense that they are team members and share the same job title. Another indexical, *now*, is used three times in the text in lines 23, 39 and 56:

> Lines 23-24: Right now, we are using our own data to make the report.
>
> Lines 39-41: Now, it is so glad that you are in, so that you can access the data in Beijing and help us to find out why.
>
> Line 56: Now I think you start to regret to accept the offer from [name of C1].

The use of indexicals makes the text spoken-like as if WP1 were having face-to-face communication with his reader.

Apart from using these two strategies, that is, establishing common ground with his reader and creating a sense of urgency for action, WP1 also includes facts, as well as his own attitudes and feelings in the text to further persuade his reader to help with the matter. The facts are presented with the use of the lexis specific to accounting/finance. For example, in the third paragraph where the writer discusses the company's sales figures and cash flow, he uses accounting terms such as *total cash inflow and outflow table* (line 26), *sales figure* (line 28), *receivable turn day* (line 29) and *elimination of our data* (lines 32-33) (see words in italics in the text). As discussed, the social motive for writing this text is to present an accounting problem and suggest solutions. One of the suggestions is to improve the accounting system so that it reflects business activities that take place in all branch offices. This solution is implicitly suggested in the fourth paragraph when WP1 writes:

> Lines 44-53: In our existing report, we can only point out the change in the operational index and figures, however, we do not know what drives the data to change.... In the past, we did not have colleagues to actively study our whole business model. We cannot link our data to the real business situation and write a good report. Again, it is so glad that you are in, you will have better position to understand more about our business and collect more information to improve our report.

In the text above, WP1 understands that in order to solve the problem ultimately, some colleagues must "actively study our whole business model" (lines 49-50). Since he also realises that this job is too enormous and challenging for his reader to handle on his own, he does not directly request him to take it up. Instead, he reminds his reader that he has the advantage of getting first-hand information and "understand more about our business and collect more information to improve our report" (lines 52-53).

WP1 also makes an attempt to appeal to his reader by sharing his feelings. He writes that he is "glad" to have his reader joining the team. As mentioned earlier, this word is used at the end of paragraphs 2, 3 and 4 (lines 17-19, lines 39-41, lines 51-53). He also points out that the treasury reports need improvement in lines 43-44 when he writes "I do agree with him" to show that he agrees with his manager's comment about the analysis in the reports being too simple. Finally, the last paragraph contains strong and emotive vocabulary such as *regret* (line 56), *destiny* (line 57), *working here for too*

'long' (line 57) and *I hope you enjoy* (line 59), and these words help reflect WP1's feelings and attitudes:

> Lines 56-59: Now I think you start to regret to accept the offer from [name of C1]. However, it is your destiny. I have been working here for too 'long'. Sometimes I cannot think out of the 'box'. I really hope that you can bring in some new ideas for our reporting and I hope you enjoy.

To summarise, the social motive for writing is to improve the treasury reports, and the writer tries to achieve this persuasively by establishing common ground with his reader. The primary social motive is also likely to have a secondary one that eventually WP1 wants his colleague to take sole responsibility for the problem, so that he no longer takes the blame. From his perspective, he has already done his best to improve the reports, but without success, as implied in his statement "I have been working here for 'long'. Sometimes I cannot think out of the 'box'" (lines 57-58). He seems to put his hope in his new colleague. He reminds him of his proximity to their superiors, and suggests that he might be able to obtain valuable information that is beyond the reach of the Hong Kong Office as he can "go to drink with our bosses and make friends with them" (line 18). The social motive of WP1's text seems to be more complicated than simply "to get something done" (Dias et al. 1999: p. 117). The text is heavily flavoured with the personal comments and feelings of WP1. The writer assumes that the reader should understand both what is stated and what is not directly stated. For instance, when WP1 suggests that his reader go out and "drink with our bosses", he does not elaborate why this is a possible solution, and assumes his reader will understand the reason. WP1 also suggests his reader should study the company's business model. Although he advises him to attend the operational meetings in Beijing and collect information from these meetings, he does not specify what information is essential and assumes that his reader is able to make his own judgement (lines 53-55). Overall, the text is highly context-dependent as it requires knowledge of the work situation in order for the specific workplace solutions suggested to be comprehensible. Having briefly explored the features of the text, I now examine the writing strategies used by WP1.

4.2.4 Writing Strategies Used by WP1

WP1's use of writing strategies is summarised in the following table, and a full account is attached in Appendix 8. To refer to what each of the terms entails, a complete set of writing strategies with definitions and examples can be found in section 3.8.3.

Table 4.1: Frequency of Use of Writing Strategies by WP1 in Task 1

Stages	Writing Strategies	Frequency of occurrences
1. Pre-writing stage: Planning 0 min 55 sec (1.1%) Protocols 1-2	*Planning* Global planning for style and tone Local planning for content	1 1
2. Writing stage: Writing the text 63 min 45 sec (79.4%) Protocols 3-201	*Planning* Global planning for content Local planning for content Local planning for structure Local planning for style and tone *Composing aloud* *Revising and Editing* Checking Changing local content Changing local structure Changing local style and tone	1 67 8 7 86 12 1 14 3
3. Post-writing stage: Revising and Editing 15 min 35 sec (19.5%) Protocols 202-227	*Planning* Local planning for content *Composing aloud* *Revising and Editing* Checking Changing local structure	4 6 10 6

The think-aloud writing session is coded into three stages: pre-writing, writing and post-writing, and the three stages are reported in this sequence in this and all other cases. The pre-writing stage is defined as the time before the writer started writing the first word on the computer, whereas the post-writing stage was the time when the writer finished writing the text and started checking it from the beginning. WP1's pre-writing stage which was devoted to planning, took up a very small proportion of the total time (1.1%).

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The writing stage lasted for 63 minutes and 45 seconds (79.4%), and the post-writing stage lasted for 15 minutes and 35 seconds (19.5%), where the time was spent mainly on revising and editing. At the beginning of the post-writing stage, WP1 announced explicitly that he would check the text:

Protocol 202: ...um more or less check from the beginning,...

The think-aloud writing session was coded into 227 protocols according to the strategy employed by the writer during the time. As Table 4.1 shows, the pre-writing stage was made up of the first two protocols. The writing stage started from protocol 3 and finished at protocol 201. Finally, the post-writing stage lasted from protocols 202 to 227. The protocols produced by WP1 show the recursive nature of his writing. During the writing stage, he made use of strategies for *Planning* as well as *Revising and Editing*. In the post-writing stage when he mainly edited his text, he did further planning and writing. His use of writing strategies is discussed with the help of Table 4.1 and Appendix 8.

The Pre-Writing Stage

The pre-writing stage lasted for 55 seconds during which WP1 first planned for global style and tone, then the local content. Taking into account what he knew about his colleague's previous work experience, he decided to write in a casual and friendly manner. This initial planning set the tone for the whole text. Protocol 1 was thus coded as *Global planning for style and tone*:

Protocol 1: I need to write a report to X let me see he's American he's Chinese and lived in America for many years so I can write more casual, so be polite at the beginning he just arrived not to scare him (translated from Cantonese)

The Writing Stage

As Table 4.1 shows, WP1 made use of all types of strategies in the writing stage. This section focuses first on *Planning* strategies, then those for *Revising and Editing*.

Planning

An examination of the think-aloud protocols in the writing stage shows that WP1 depended heavily on local planning for finishing his task. As Table 4.1 shows, during this stage, he carried out local planning 82 times, 67 times generating content, eight times

planning local structure of the text and seven times planning style and tone at sentence level. When these 82 protocols of local planning were examined more closely, a pattern emerged. It was found that 76 occurrences of local planning facilitated generation of text while the remaining six occurrences resulted in making changes to the text. The following table shows the 76 occurrences where local planning helped generate text.

Table 4.2: WP1's Use of Local Planning Strategies for Generating Text

Types of local planning to generate text	Frequency of occurrences
Local planning for content	67
Local planning for structure	4
Local planning for style and tone	5

There were 76 occurrences where a protocol coded as *Local planning* was followed by *Composing aloud*. As Table 4.2 shows, among these 76 occurrences of local planning, WP1 focused on content 67 times, structure four times and style and tone five times. All the occurrences led to the generation of more text. It is interesting to note that of the 76 occurrences of local planning, 44 of them, that is, more than half of them were done in Cantonese, and 14 were a mixture of Cantonese and English. Although he planned locally in Cantonese before composing aloud in English, he commented in the structured interview that he in fact found it rather difficult and time-consuming to do so, and had eventually decreased the amount of Cantonese as he was composing along. WP1 was in fact the only subject in the whole research study including the university subjects, who used Cantonese to such a great extent in both the think-aloud writing and the stimulated recall interview.

For the purpose of showing how local planning helped generate text, an example for each type of local planning is given below:

Example 1: Local planning for content to generate text

> Protocol 10: I think you have um already gone through all our report (translated from Cantonese)

> Protocol 11: I think you have already already gone through gone through all our existing report

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Example 2: Local planning for structure to generate text

> Protocol 112: there are some problems there are some problems some there are some if you look into more details (drink water) you'll find that find the datas (sic) find that

> Protocol 113: there is inconsistency between data ourself (sic)

Example 3: Local planning for style and tone to generate text

> Protocol 73: um ah I need to be tactful here (translated from Cantonese)

> Protocol 74: cannot meet them face to face and cannot react at once

In each of the three examples, the first protocol was coded as *Local planning* and the following *Composing aloud*. In protocol 10, WP1 planned what to write next in Cantonese. In the second example, WP1 had already typed the phrase "However, if you look into more details you will find that" (Third paragraph: lines 23-24), and he was planning the choice of vocabulary in protocol 112 by reading back what he wrote. Although he had considered the word *problem*, he chose to type *inconsistency* in protocol 113. In the third example, the writer also thought aloud in Cantonese in the first protocol. During that time, he was planning how to explain to his reader why it was difficult to produce effective reports. As shown in protocol 73, he was aware of the importance of tact, and rather than giving his personal opinion, he chose to suggest in his writing (protocol 74) that he could not meet the senior staff members face to face and was thus unable to react to their needs immediately (lines 14-15).

As mentioned, the remaining six occurrences of local planning led to making changes to the text at sentence level. Two changes were made to soften the tone of the writer, four of them were changes to local structure. As mentioned before, WP1 decided to use the word *comments* rather than *complaints* in protocol 28. He explained in the stimulated recall interview how the word choice helped soften the tone of his writing:

> WP1: It sounds better (laugh)... In fact there are two reasons. We don't actually agree with our bosses' complaints. We think they are not reasonable. If I use "complaint", I must do some "recovery" work, but the word "comment" is lighter, and I do not necessarily do any "recovery" work... (translated from Cantonese)

In the four changes to the structure, two were made to change the use of vocabulary and two to sentence structure. In protocol 76, WP1 changed his word choice from *at once* to *immediately*, and in protocol 110, the change was from *take* to *look into*.

<u>Revising and Editing</u>

Table 4.1 shows that during the writing stage, WP1 made use of the strategy *Checking* 12 times. To identify the follow-up action of checking, the occurrences of checking and their subsequent protocols are represented in the following table.

Table 4.3: Purpose of Checking in WP1's Writing Stage

Occurrence of checking	Subsequent think-aloud protocol
Protocol 4	Protocol 5: Global planning for content
Protocol 21	Protocol 22: Changing local structure
Protocol 66	Protocol 67: Local planning for content
Protocol 84	Protocol 85: Changing local structure
Protocol 86	Protocol 87: Local planning for content
Protocol 103	Protocol 104: Composing aloud
Protocol 115	Protocol 116: Composing aloud
Protocol 127	Protocol 128: Local planning for content
Protocol 154	Protocol 155: Composing aloud
Protocol 182	Protocol 183: Local planning for style and tone
Protocol 189	Protocol 190: Local planning for structure
Protocol 198	Protocol 199: Changing local structure

As already mentioned, the writing stage took up 199 protocols from protocols 3 to 201. Table 4.3 shows that WP1 checked his text a total of 12 times at various points throughout the writing stage. As a result of checking, he undertook further planning in six occurrences (in protocols 5, 67, 87, 128, 183 and 190), making changes to the text in three occurrences (in protocols 22, 85 and 199), and continued writing in the remaining three occurrences (in protocols 104, 116 and 155). While WP1 planned for global content in protocol 5, he planned at sentence level in the other five protocols. In protocol 5, he considered what to include in his opening paragraph:

> Protocol 5: I think um, how to write the opening um ah, eh let me tell him the situation first (translated from Cantonese)

As a result of checking that took place in protocols 21, 84 and 198, WP1 made changes to the local structure. One change was related to the spelling of the word *bosses*, one related to the use of tenses, and another related to word form. As a result of checking in protocol 182, WP1 further planned for local style and tone, and finally decided to revise a sentence. Below shows the original and the revised sentences:

> Original sentence: We cannot make a good analysis on our operation.
>
> Revised sentence: We cannot link our data to the real business situation and write a good report (lines 49-50).

Trying to tone down his message, WP1 made a change in protocol 184. Rather than pointing out the problem directly without giving further details as shown in his original sentence, he revised it so that the problem was subtly presented by including its cause as well.

The Post-Writing Stage

The post-writing stage was coded into 26 protocols. As Table 4.1 shows, while the main purpose of this stage was revising and editing, WP1 also undertook further planning and writing as well. He made six more changes to the local structure in this stage, where two of them were to change the use of vocabulary, and four were related to grammar including the use of determiner, preposition, tense and voice. When WP1 was checking the text in protocol 210, he decided to expand the last section of the second paragraph. The strategies used in the subsequent think-aloud protocols were therefore *Local planning for content* and *Composing aloud* for the generation of the following sentence:

> Lines 16-18: It is so glad that you are in, so that you can go to drink with our bosses and make friends with them and find out what they really need.

Later in protocol 219 when WP1 was further checking, he decided to add the following sentence:

> Lines 55: Now I think you start to regret to accept the offer from C1.

In both additions to the text, WP1 seemed to be reminding his colleague that the matter was complicated and challenging.

To sum up, the most frequently used strategies by WP1 for completing Task 1 apart from *Composing aloud* were those for *Planning*, with a frequency of occurrences at 89 (39.2%). The least frequently used strategies were those for *Revising and Editing*, with a frequency of occurrences at 46 (20.3%). Planning was almost always done on a local level, except for two occurrences when WP1 planned once for global style and tone of his text in protocol 1 in the pre-writing stage, and the other time planned for global content in protocol 5 in the writing stage. *Local planning* was the most frequently used strategy for generating text. It appears that WP1 did not feel the need for detailed planning as he indicated during the structured interview that "I had a good understanding of what to write because it was my daily work...". He further said that "I did not really think a lot about strategies" although he might have unconsciously used some of them. Apart from local planning, WP1 also appeared to plan for style and tone, in that as he wrote he referred to the reaction of his reader. On three occasions he mentioned that he did not want to scare his reader about the seriousness of the situation. In the other four instances of *Local planning for style and tone*, he was particularly interested in achieving an appropriate tone by making the right choice of vocabulary. It was probable that the horizontal structure of the company encouraged the subject to adopt an informal style of writing as he pondered several times on how to strike a balance so that he was seen not only as playful and humorous, but also practical and professional. A quote from the structured interview summarises his style and tone in writing:

> WP1: I always em em write something that is funny to our colleague on the one hand I will something has to be done should be done in other part I will try to be more relaxed on my writing and to give an impression that some humour in the wordings maybe better to express my feelings and what I am thinking....

Overall, the data suggest that local planning is likely to be a major writing strategy for WP1. At the same time, local planning seems to be related to this writer's highly conscious sense of his relationship with his reader. While he is familiar with the facts, he finds it necessary to plan the way to communicate with his reader. Having presented and discussed writing Task 1, this chapter now turns to writing Task 2.

4.2.5 The Context of Writing Task 2

Like Task 1, Task 2 also reflected an authentic need that arose in C2, an insurance company where WP2 worked as Assistant Manager, Finance in the Business Services Department (cf. section 3.6.3). The company's Head Office is in Australia, and it has branch offices in Europe, New Zealand and Asia including Hong Kong. The company's services are varied, such as providing investment advice and services, management advice in assets and property and training of fund advisers. Starting its operation in 1994, the office in Hong Kong has been specialising in life, medical and accident insurance, as well as mandatory provident funds and pensions. The company has a well-defined hierarchy whereby the seniors act as mentors of their subordinates.

During the data collection period, WP2 was working in the Business Services Department. He later resigned from the company in August, 2003 for the purpose of pursuing a full-time law degree. He said in the structured interview that his career path had been "stable but I wanted to seek a change". As regards his department's main objective, he described it as a "back office department which needs not communicate with the other parties very frequently". During his nine-month's service in the company, he was mainly involved in internal accounting/finance, although he was sometimes assigned projects that required dealing with people outside the company. One of his duties was to review cheque payment instructions prepared by his subordinates before passing them to the different senior managers for authorising payments. As discussed in *Background to Workplace 2* (section 3.6.3), writing took up about 20 to 30% of his work time, and about 70% of his writing was internal correspondence, while the remaining 30% were proposals, brief papers for board meetings, and external correspondence with banks and software vendors.

Unlike WP1 who did not enjoy writing, WP2 said in the structured interview that he quite enjoyed writing in the workplace. He also thought that he had learned a lot from his immediate superior, who almost always checked his written work. Rather than focusing on grammar and language, his superior's comments aimed to help him communicate better with his audience. He further explained in the same interview that his immediate superior usually "checked to see whether my tone is appropriate, and my

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communication method is suitable". WP2 usually made one or two revisions on the basis of these comments before finalising his writing. Further, above him were "a manager and a senior manager; if the writing was to address to very senior people, it was always the senior manager who sent out the writing".

The writing task provided by WP2 presented a problem that occurred internally in the Hong Kong office. The problem had been in existence for about three months since the implementation of a new authorisation system, whereby the senior staff members were required to authorise cheque payments on the Internet, in contrast to the old practice where they authorised cheques by signing them. The authorisers had been having problem meeting deadlines, especially when they were on business trips. Since the Business Services Department had been taking the blame for such delays, WP2's superior suggested that he wrote to explain to the authorisers the impact of such delays, and suggest solutions that might be acceptable to them.

4.2.6 Features of Writing Task 2

As in the case of WP1, Task 2 will be discussed in terms of its formulation, the social motive for writing and readership. As WP2 mentioned in the structured interview, "the senior staff members still could not adapt to authorising payment on the computer.... Sometimes the internet environment was not stable... so it took more time authorising one payment". Realising the need for action, WP2's superior decided to make the senior staff members aware of the fact that they had been missing deadlines for making cheque authorisation. WP2 was assigned to draft the writing, which would be sent in the name of his superior, whose title was Senior Manager, Finance. In contrast to WP1, WP2 was an anonymous writer and was not directly involved in the follow-up negotiation process with the senior staff members.

The social motive for writing was also instrumental whereby WP2 wanted his readers to authorise cheque payments on time. While WP2's written text would include some suggestions, it was meant to start a dialogue between the parties concerned. Considering the seniority and professional experience of his readers, WP2 did not expect them to accept his solutions. Instead, they would have their own responses and thus

negotiations of some kind would be inevitable. When asked to what extent he thought he had achieved the purpose of his writing, he sounded hesitant in the structured interview, and did not seem satisfied with his own recommendation:

> WP2: Yes, in terms of like pointing out the situation I think is yes, but in terms of the recommended measures um I think it would be better if include the sample shift timetable

His written text was addressed to multiple readers, all of whom were of a more senior rank – Chief Executive Officer (CEO), Deputy CEO, Chief Financial Officer, Legal Counsel, and General Manager, Customer Services. Two of them were Australian, and the other three Chinese. The challenge of this writing lay in the multiple relationships between the writer and his readers. Also, as mentioned, although WP2 would draft the text, it would be sent in the name of his superior. As a result, he needed to consider the matter not only from his own perspective, but also from his superior's. In the structured interview, WP2 said:

> WP2: in terms of tone and presentation I'm thinking M's feet and in terms of content I'm thinking on both M and my subordinates and myself

To make the writing more challenging, it was WP2's superior, M, who had introduced the new authorisation system. Although the readers had been missing deadlines of authorising cheque payments, it was possible that they would become hostile to the new authorisation system if too much pressure was laid upon them. The matter was further complicated by the fact that one of the five readers, the Chief Financial Officer, was the department head of both WP2 and M. Because of this complex situation, WP2 needed to point out that the readers had been missing deadlines as tactfully as possible, so as not to arouse negative feelings towards the new system, and possibly the Chief Financial Officer and his department. WP2 needed to ensure that the interests of all parties were respected. He said in the structured interview that his understanding of the relationships between the readers was crucial to the success of this writing. It was important to write in an appropriate tone so that the senior staff members did not feel they were being patronised or commanded.

4.2.7 The Written Text of WP2

This section gives a brief discussion of WP2's written text by exploring how the writer attempts to achieve the social motive for writing, and how he communicates with his readers. WP2 did his writing on January 12, 2003, the Sunday following WP1's writing session. It took him 37 minutes and 45 seconds to produce his text. Similar to what WP1 said, WP2 commented in the structured interview that it would have taken him longer if he had worked in his office because of distractions such as answering telephone calls and handling his subordinates' queries:

> WP2: Maybe a little bit longer because I may be distracted from other tasks and maybe telephone calls and handling my subordinates' questions so it may take longer time because I need to pause and stop for a while to handle other stuff

At an average rate of 14 words per minute, he produced the following text. The line numbers are indicated in italics on the left:

```
To      :      Mr A
               Mr B
               Mr C
               Mr D
  5            Ms A
From    :      M (Name of WP2's superior)
Date    :      13 January 2003
Re      :      Authorisation of payments in Paylink
```
Background

10   Business Services Department outsourced the *cheque issuance procedures* to
      [name of bank] in mid October 2002. Since then, every authorizer has to
      approve payments electronically via the internet. For cheque issuance, we have
      to meet the *cut-off time* of 4:30pm imposed by [name of bank], ie. before the cut-
      off time, all authorizations have to be obtained. On average, there are 15
15   cheques that require A *signers* to authorize every day.

Situation

      As a *service pledge* to other departments, we commit to returning all cheques to
      user departments within 2 business days. We came across situations that we
      were unable to get the A signers to authorize payments before the cut-off time,
20   which caused delay in cheque issuance. The situation got worse when some A
      signers were not available or away from office.

Recommended measures

      To strike a balance between your working schedule and our services to the users,
      we have recommended two measures to improve the current situation:
25   1. A shift timetable can be implemented which allocates the *cheque
                authorization duties* to every A signer. The timetable will be revised on a
                weekly basis by the Assistant Manager, Finance, after confirming *the
                availability of the A signers*. We will let you know your assigned days at
                beginning of every week
30   2. *The documents for cheque authorization* will reach the A signers by 2pm
                every day, so as to allow sufficient time for the signers to review the
                documents and complete the cheque authorization procedures

      We appreciate your assistance in the past few months after Paylink was
      implemented. In order to enhance our services, we will work out with you a
35   solution that is feasible and effective. Please feel free to let us know your
      thoughts on the above.

      M
      Senior Manager, Finance

The social motive for writing is to ensure that his readers would authorise cheque payments on time. The main strategy for obtaining his readers' co-operation is also to establish common ground with them. This, however, seems a more difficult task than in the previous case of WP1 because of three reasons. First, the fact that more readers are involved makes it more difficult to anticipate each reader's attitudes, feelings and understanding of the matter. Second, four of the five readers do not work in the same department as WP2, and this means that they do not have a shared physical context. Finally, the seniority of the readers creates a power distance between them and WP2. Being aware of these factors, one of his strategies for establishing common ground is to manipulate the explicitness as well as implicitness of the language in the text. While he describes the authorisation system directly and clearly, he is subtle and diplomatic about who should be responsible for the delays. WP2 uses both explicit and implicit language to create a shared physical context with his readers. To help them recall and understand the nature of the problem, WP2 lays out the background information very directly. He begins his text with background information (lines 9-15), by reminding them of a short history of the authorisation system and its functions. Specific information outlining the constraints under which they must work, such as "we have to meet the cut-off time of 4:30pm imposed by [name of bank]" (lines 12-13), and "there are 15 cheques that require A signers to authorize every day" (lines 14-15) can be found in this paragraph. Then, in the following section that gives the current situation (lines 16-21), WP2 further reminds his readers of his own departmental goal:

Lines 16-21:

Situation

As a *service pledge* to other departments, we commit to returning all cheques to user departments within 2 business days. We came across situations that we were unable to get the A signers to authorize payments before the cut-off time, which caused delay in cheque issuance. The situation got worse when some A signers were not available or away from office.

The first sentence points out the fact that the staff of WP2's department is "commit to returning all cheques to user departments within 2 business days". The second sentence states the difficulty his department has experienced since the introduction of the new system in obtaining the readers' authorisation before the deadline. The third sentence

presents a worsening situation when the readers are not physically present to process the authorisation procedure.

While the problem seems directly stated, the language used for stating the cause of the problem is subtle. Rather than pointing out the readers' mistake directly, this is implicitly stated in the first two sections. Personal names, and even the pronoun *you* is absent in *Background* and *Situation*. The readers are instead addressed abstractly and collectively as either *authorisers* or *signers*. For example, the sentence that points out the central problem of the delays is as follows:

> Lines 18-20: We came across situations that we were unable to get the A signers to authorize payments before the cut-off time, which caused delay in cheque issuance.

The indirect reference to the readers is probably a deliberate choice by WP2 who tries to avoid an accusing tone. In the following sentence, he also writes that the A signers "were not available" to authorise cheque payments, rather than pointing out that his readers failed to authorise cheque payments because they did not make themselves available for this task, and failed to attend the office at a time when their signatures were required:

> Lines 20-21: The situation got worse when some A signers were not available or away from office.

This implicit use of language shows that WP2 is aware of the power distance, and therefore tries to be courteous and non-confrontational.

Another strategy to persuade his readers to cooperate is to show his professional knowledge by using lexis that is both dense and specific to accounting/finance in the *Background* and *Situation* sections. The use of long noun phrases, which is one of the features of written language (Burns & de Silva Joyce 1999), is evident throughout the text: in line 8 *Authorisation of payments in Paylink*, line 10 *cheque issuance procedures*, lines 25-26 *cheque authorization duties*, lines 27-28 *the availability of the A signers*, and line 30 *The documents for cheque authorization*. Apart from using dense language, WP2 also uses highly nominalised technical terms that are specific to the field of accounting/finance. To describe the problem, for example, he uses words such as *cheque issuance procedures* (line 10), *cut-off time* (line 13), *service pledge* (line 17) and *signers*

(line 15) (see words in italics in the text), which he uses interchangeably with the term *authorisers*. Moreover, the terms such as *cheque issuance procedures* and *service pledge* take on meaning that is specific to WP2's work situation. As the participants are involved in the work procedures, he assumes the readers should understand not only how the procedures operate, but also the importance of their role.

While the topic is related to internal accounting/finance, and thus the description of the situation requires the use of lexis specific to the field, the solutions suggested are more of a managerial nature. The way in which he expresses the solutions further shows that in order to establish common ground with his readers, WP2 takes into account their feelings and attitudes towards the matter. Considering his readers' seniority, he realises the importance of making his suggestions tentative. The first recommended measure suggests that a shift timetable could be used to show the availability of the eligible authorisers:

> Lines 25-29: A shift timetable can be implemented which allocates the cheque authorization duties to every A signer. The timetable will be revised on a weekly basis by the Assistant Manager, Finance, after confirming the availability of the A signers. We will let you know your assigned days at beginning of every week

WP2 does not however provide an example of a timetable. In retrospect, he noted in the structured interview that he should have included "a sample shift timetable" for his readers' reference. The use of the modal verb *can* in line 25 makes WP2's suggestion tentative. This also leaves room for further discussion with the readers. However, when it comes to indicating the procedures that would be implemented, WP2 chooses a stronger modal *will*:

> Lines 26-27: The timetable will be revised on a weekly basis by the Assistant Manager, Finance...

> Lines 28-29: We will let you know your assigned days at the beginning of every week.

The Assistant Manager, Finance in line 27 is indeed WP2 himself. By using the modal verb *will* in the above sentences, WP2 is in a position to commit to his readers that these tasks will be carried out.

Whereas the first solution requires agreement and cooperation on the part of the authorisers, the second solution involves a compromise by the Business Services Department:

> Lines 30-32: The documents for cheque authorization will reach the A signers by 2pm every day, so as to allow sufficient time for the signers to review the documents and complete the cheque authorization procedures

In the above sentence, the modal verb *will* guarantees that "the documents for cheque authorization" will be ready for his readers by 2:00 p.m. This would mean giving his readers more time to process the cheque authorisation, but less time for WP2 and his subordinates to process the cheques. WP2 said in the stimulated recall interview that this was not his preferred solution since "my subordinates were really having very few time (sic) just one or two hours for checking". This solution is nevertheless included because WP2 said "when writing, I am thinking what I would write if I were in the position of my superior". Therefore, the use of the strong modal verb *will* implies a level of commitment on behalf of his department that he is able to anticipate. WP2 also considered a further solution of changing the service pledge from two to three business days in order to allow some delay in authorisation. This measure was, however, excluded from the final text. As WP2 explained in the stimulated recall interview:

> WP2: I want to give them the impression that finance department business services department have tried the best before offering this final solution which is kind of like not responsible.

WP2's role is a tricky one to play. Although he is cast in the role of a scribe, he does not have a personal voice. On the one hand, he has to come up with recommendations from the perspective of his superior, who introduced the authorisation system, but on the other hand, he also has to make sure that these recommendations are not totally unfavourable to his work team. WP2 had to communicate with his readers as if he were his superior, who would send the text in his own name after checking, and follow up on the matter by checking each of the readers' reaction. All the readers, however, also have an important role to play. In order to solve the problem ultimately, they have to cooperate with the Business Services Department. As WP2 said in the structured interview, "whatever I recommend I need their help in authorising the payment". In this writing context, while WP2 seems powerless, his readers have control over the matter.

Because of the power relationships involved, WP2 feels a heavy responsibility for his text, and needs to make sure that his tone is polite and formal and the writing clear. As his text shows, a memorandum format with section headings is adopted "for the purpose of making my writing clear to my recipients". WP2 explained that even though colleagues usually called each other by their first names, regardless of their ranks, writing still has to be formal, especially when various departments are involved:

> WP2: I think the culture is that when you come across a guy in your office you can call him John or call him by his first name but in terms of business correspondence my field is that you got to be formal

> Ho: OK your field you mean accounting field

> WP2: My feeling is that you need to be formal, especially when your department head Mr C is receiving the memo and the CEO is receiving the memo it may mean that Mr C has reviewed this memo before the CEO read it so you need to be especially careful because my writing will affect my senior manager and will directly have impact on the chief financial officer

To sum up, WP2 adopts a formal style, which he considered appropriate for both the accounting field and this particular writing situation. As with WP1, the primary social motive for writing in WP2's case is also instrumental. Unlike WP1 however, WP2 does not present his feelings and attitudes towards the issue. The descriptions in the *Background* and *Situation* sections at the beginning of the text present his readers with the facts and the problem in an objective manner. While the information presented in these two sections is relatively explicit and context-independent in that it could be understood by accounting/finance professionals outside his work situation, the recommended measures are less so. The recommendations seem to have been written on the assumption that the readers would understand the existing cheque authorisation procedures. WP2's comment on what he decided not to include seems to indicate that he has an underlying motive not directly mentioned in the text. While WP2 wants to get his readers' confidence by making compromises about his suggestions, it is equally important that he does not overdo this and put his work team in a difficult situation. "To strike a balance" (WP2's own words in line 23 of the text), he decides not to extend the service pledge from two to three business days, but give his readers more time to carry out the authorisation procedures. The next section reports what writing strategies WP2 used to help him strike this balance in the text.

4.2.8 Writing Strategies Used by WP2

A summary of WP2's use of writing strategies is given in Table 4.4, and a full account can be found in Appendix 9.

Table 4.4: Frequency of Use of Writing Strategies by WP2 in Task 2

Stages	Writing Strategies	Frequency of occurrences
1. Pre-writing stage: Planning 1 min 0 sec (2.7%) Protocols 1-2	*Planning* Global planning for content Local planning for content	1 1
2. Writing stage: 28 min 45 sec (76.1%) Protocols 3-78		
2a. Writing the text 4 min 5 sec (10.8%) Protocols 3-12	*Planning* Local planning for content *Composing aloud* *Revising and Editing* Changing local structure	4 5 1
2b. Planning 1 min 5 sec (2.9%) Protocols 13-14	*Planning* Global planning for content Global planning for structure	1 1
2c. Writing the text 3 min 0 sec (7.9%) Protocols 15-24	*Planning* Local planning for content Local planning for structure *Composing aloud* *Revising and Editing* Changing local content Changing local structure	2 1 5 1 1
2d. Planning 2 min 0 sec (5.3%)	*Planning* Global planning for content Global planning for structure	1 1

Protocols 25-27	*Revising and Editing*	
	Changing local content	1
2e. Writing the text	*Planning*	
	Global planning for content	1
4 min 40 sec (12.4%)	Local planning for content	4
Protocols 28-39	*Composing aloud*	6
	Revising and Editing	
	Changing local structure	1
2f. Planning	*Planning*	
	Global planning for content	1
2 min 55 sec (7.7%)	Global planning for style and tone	1
	Local planning for content	1
Protocols 40-42		
2g. Writing the text	*Planning*	
	Global planning for content	2
11 min 0 sec (29.1%)	Global planning for style and tone	3
	Local planning for content	7
Protocols 43- 78	Local planning for structure	2
	Composing aloud	16
	Revising and Editing	
	Changing local content	1
	Changing local structure	4
	Changing local style and tone	1
3. Post-writing stage:	*Planning*	
Revising and Editing	Local planning for content	2
	Local planning for structure	1
8 min 0 sec (21.2%)		
	Revising and Editing	
Protocols 79-108	Checking	13
	Changing local content	6
	Changing local structure	7
	Changing local style and tone	1

The writing session occurred in three stages: pre-writing, writing and post-writing. The pre-writing stage lasted for a minute (2.7%), before WP2 started typing on the computer. The writing stage emerged as seven sub-stages where the writer focused on either writing or planning. These sub-stages are labelled as 2a to 2g in Table 4.4. When WP2 announced that he would read through his writing in protocol 79, this marked the beginning of the post-writing stage:

Protocol 79: OK let me go through the memo again...

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The post-writing stage lasted for 8 minutes, which was equivalent to 21.2% of the total length of the session. The think-aloud writing session was divided into 108 protocols. Appendix 9 gives a full account of the writing strategies employed in each of these protocols.

The Pre-Writing Stage

WP2 focused on planning in the pre-writing stage. He began by planning the overall rationale of writing the text, and the first protocol was coded as *Global planning for content*:

> Protocol 1: I am going to write a memo today to my boss and my subordinates are getting more frustrated every day asking the authorisers for pressing on the machine to sign the cheques so I need to do something about it.

Then, he did *Local planning for content* in protocol 2 by thinking about the names and job titles of the readers. This stage lasted briefly for one minute before WP2 started composing on the computer.

The Writing Stage

The total length of the writing stage was 28 minutes and 45 seconds (76.1%). During this stage, WP2 focused on writing in sub-stages 2a, 2c, 2e and 2g with a total length of 22 minutes and 45 seconds (60.2%), and planning in sub-stages 2b, 2d and 2f with a total length of 6 minutes (15.9%). The data pattern in the writing stage shows a recursive nature of WP2's writing where he alternated writing with planning. The first 4 minutes and 5 seconds in sub-stage 2a was spent on writing the heading of the memorandum. He then spent another minute and 5 seconds planning in 2b. The following three minutes in 2c was spent on writing the background that made up the first paragraph of the memorandum. Having finished writing the first section, WP2 then did two more minutes of planning in sub-stage 2d. Then the following sub-stage 2e was devoted mainly to writing. In 4 minutes and 40 seconds, WP2 further completed the section on *Situation* and an introductory sentence in the *Recommended measures* section. The writer then spent 2 minutes and 55 seconds planning the measures in sub-stage 2f before he composed them on the computer for another 11 minutes in the final sub-stage 2g.

Planning

As Table 4.4 shows, planning took place throughout the writing stage from 2a to 2g. While WP2 mainly relied on local planning strategies when writing the text in sub-stages 2a, 2c, 2e and 2g, he did mostly global planning in sub-stages 2b, 2d and 2f. This pattern is highlighted in the following table:

Table 4.5: WP2's Global and Local Planning in the Writing Stage

Writing sub-stage	Global planning strategies	Local planning strategies
2a. Writing the text Protocols 3-12	-	Local planning for content 4
2b. Planning Protocols 13-14	Global planning for content 1 Global planning for structure 1	-
2c. Writing the text Protocols 15-24	-	Local planning for content 2 Local planning for structure 1
2d. Planning Protocols 25-27	Global planning for content 1 Global planning for structure 1	-
2e. Writing the text Protocols 28-39	Global planning for content 1	Local planning for content 4
2f. Planning Protocols 40-42	Global planning for content 1 Global planning for style 1 and tone	Local planning for content 1
2g. Writing the text Protocols 43-78	Global planning for content 2 Global planning for style 3 and tone	Local planning for content 7 Local planning for structure 2
	Global planning for content 6 Global planning for structure 2 Global planning for style 4 and tone	Local planning for content 18 Local planning for structure 3
Sub-total	*12*	*21*

In writing sub-stage 2a, the writer wrote the heading of the memorandum, using *Local planning* strategies. In the four instances of *Local planning for content* in protocols 4, 6, 8 and 10, WP2 verbalised the job titles of each of the five readers, the sender's name and the date. For instance, he planned who the sender was in protocol 8:

Protocol 8: OK this is a memo from should be from my boss because my boss asked me to write memo senior

In writing sub-stage 2b, WP2 planned globally for both content and structure. He first planned the structure of the whole text in protocol 13:

Protocol 13: OK so maybe how do I structure the memo maybe I can start from saying some background information to draw their attention background information

He explained in the stimulated recall interview that he was considering "how many paragraphs I should write, and in what sequence...". While he was planning the content of the first section related to *Background* in protocol 14, he wrote some notes on a piece of paper and said in the same interview that this was to remind him of the important points to include in his text:

WP2: The reason that I wrote some notes is because I don't want to miss something important in my memo because um usually I will not do a draft copy before I write I will do it like straight away on the computer on a paper so the way that can remind myself of the writing or including some important notes is write down in this way on a paper.

Having finished planning globally, WP2 then wrote the first section of the text in sub-stage 2c, using *Local planning* strategies. In protocols 16 and 18, local planning was made to generate text, whereas in protocol 20, the writer considered which connector he should use. The former two protocols were thus coded as *Local planning for content*, and the latter one *Local planning for structure*. WP2 then stopped writing and again started planning globally in sub-stage 2d. He first planned in protocol 25 the global content of the following section *Situation*, then global structure in protocol 26 when he was considering whether certain information should be included in *Background* or *Situation*:

Protocol 26: OK let me write it down situation is maybe I can put 15 can tell something about the cheque that they are going to authorise in the background information instead of put it in the situation paragraph

As Table 4.5 shows, starting from sub-stage 2e, WP2 used a combination of *Global* and *Local planning* strategies. Planning was still predominantly related to the whole text in sub-stage 2f, and in sub-stages 2e and 2g, planning was mostly made to generate the local text. In sub-stage 2e, the writer was in the act of composing the section *Situation* and the first sentence in the section *Recommended measures*. During this sub-

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stage, he planned four times for the local content, and once for the global content. At this point he stopped writing in order to do more global planning in sub-stage 2f, where he drafted more notes regarding the solutions that minimise delays in the cheque authorisation process. The first two protocols in sub-stage 2f were coded as *Global planning*, first for content, then style and tone. Protocol 41 was coded as *Global planning for style and tone* where a third solution was considered but later abandoned in sub-stage 2g. Taking the reaction of his other colleagues into consideration, and how not to "disappoint" them, the writer contemplated whether he should change the service pledge from two to three business days. Below is part of protocol 41:

> Protocol 41: we cannot issue the cheque within two business days is their scope of like pushing the deadline say three business days but we need to talk it we need to talk about it to other departments and I am sure this will <u>disappoint</u> other departments so this should be the worst case...

In the last writing sub-stage 2g, the writer focused on writing the solutions and the concluding paragraph. Probably because the solutions were challenging, WP2 needed to do further global planning for content a well as style and tone. Table 4.5 shows that the former strategy was used twice and the latter three times during this sub-stage. An instance of *Global planning for style and tone* occurred in protocol 64. Having considered the impact of changing the service pledge on his readers and other colleagues, he decided not to include the third solution:

> Protocol 64: I will not write it down as a solution maybe I'll write something if OK after the solutions if (pause) maybe I shouldn't write down to three business days instead of two I think they know if the measures above we cannot work out this is the consequence so no need to mention it because of the same thing like shouldering the responsibilities OK

As the last row in Table 4.5 shows, global planning occurred a total of 12 times in the writing stage, and local planning 21 times. Among the 12 instances of global planning, six of them concerned content of the whole text, twice about textual structure and four times about style and tone. As far as local planning was concerned, 18 of 21 uses of this strategy were to generate local text, and the other three to plan local structure. These numbers suggest that WP2 put emphasis on content in this task, which he confirmed in the structured interview:

> WP2: Because in this piece writing work I think the main aim is to alert them of the problem and then hoping to recommend some remedial measures and content

is more important than language because even though you wrote beautiful language you cannot if you cannot deliver the message your piece of writing is going to be ineffective

Revising and Editing

Revising and Editing strategies were used in both the writing stage and the post-writing stage. Table 4.4 shows that WP2 made a total of 25 changes to the text on a local level, with 11 of them throughout the writing stage and 14 in the post-writing stage. The strategy *Checking* was used 13 times in the post-writing stage, where WP2 checked his text by reading it aloud.

A closer look at the changes made by the writer sheds more light on his use of *Revising and Editing* strategies. The following table shows the type of changes made in each stage and the frequency of occurrences. Further details about these changes and the protocol in which each of them occurred are added in the right column:

Table 4.6: Local Changes Made in WP2's Writing and Post-Writing Stages

Stages	Writing Strategies	Frequency of occurrences	Details of changes in (Protocol #)
Writing stage: 2a	Changing local structure	1	Preposition (12)
Writing stage: 2c	Changing local content	1	Addition (22)
	Changing local structure	1	Vocabulary (24)
Writing stage: 2d	Changing local content	1	Addition (27)
Writing stage: 2e	Changing local structure	1	Vocabulary (34)
Writing stage: 2g	Changing local content	1	False start (55)
	Changing local structure	4	Subject-verb agreement (46), Preposition (57), Vocabulary (68, 76)
	Changing local style and tone	1	Create an assuring tone (74)
Post-writing stage	Changing local content	6	Addition (82, 84, 88, 102, 104), Deletion (80)
	Changing local structure	7	Tense (86), Noun phrase (90), Vocabulary (94, 98, 106), Conjunction phrase (96) Modal verb (100)
	Changing local style and tone	1	Soften the tone (92)
Sub-total	Changing local content	*9*	
	Changing local structure	*14*	
	Changing local style and tone	*2*	

In total, WP2 made nine changes to content, 14 to structure and two to style and tone, and all were at sentence level. Among the nine instances of changing local content, seven were additions, one deletion and one false start. The deletion occurred in protocol 80 in the post-writing stage when WP2 decided to delete the job titles of each of the readers. He explained in the stimulated recall interview: "I deleted all the titles of the persons because I thought the readers knew who they were".

WP2 made more changes to local structure than content or style and tone. A total of 14 changes were made to structure, with half of them to the choice of vocabulary. These changes occurred in protocols 24, 34, 68, 76, 94, 98 and 106. His concern for vocabulary was expressed throughout the structured interview. Below are the relevant excerpts from the interview:

> WP2: I would not intentionally check the grammar but during the time I review my work I will check my vocabulary my choice of word

> ...I think I have tried my best to pick the most appropriate word and of course I know that for some word there may be better choices but I tried my best

> ...I think the choice of words in the recommended measures section is very important because it seems that you are asking your bosses to do something for you and if you write in some language that is too like a command or instruction maybe you will have problem...but on the other hand if you write too soft they may not cooperate so you need to strike a balance...

These excerpts show that the writer made a conscious effort in choosing vocabulary, especially in writing sub-stage 2g when he was writing the section *Recommended measures*. In protocol 24, WP2 changed the word *finished* to *obtained* in the phrase "authorisations have to be obtained". The writer probably felt that the change would help shift the responsibility from the readers to his department, and thus made his text more reader-oriented. The other six changes were made to make the text more precise. For instance, WP2 changed from *the following measures* to *two measures* in protocol 98, and he explained in the stimulated recall interview why he made the change:

> WP2: Personally I think "the following" is a bad word so I change it to two measures to make it more clear, precise

Some of the changes to the local structure nevertheless seemed cosmetic. For instance in protocol 68, the word change was from *help* to *assistance*, and in protocol 76, the change

was from *effective* to *feasible and effective*. Although these changes did not seem to have a great impact on his text, WP2 felt it necessary and did spend a considerable amount of time making them. Perhaps what he said in the structured interview best summarises his wish for enriching his repertoire of vocabulary:

> WP2: um I think I can I can strength my vocabulary so that I can have a wider word choices and um because in this one page of writing you may not you may not think this is a problem but if I write two three four pages more you will begin to realise this is this is really a problem for me so em learn more vocabulary wider choices of words and the because if you have good vocabulary you can express yourself in in in fewer words and that means your writing will be more effective and be precise

Apart from these seven changes to vocabulary, Table 4.6 shows that other changes to local structure in the writing stage included two instances of changing the use of prepositions in protocols 12 in 2a and 57 in 2g, and changing the subject-verb agreement in protocol 46 in 2g. WP2 made further changes to local structure in the post-writing stage. These were one instance of changing the tense in protocol 86, two instances of changing phrases in protocols 90 and 96, and changing modal verb in protocol 100.

In total, WP2 made two changes to local style and tone. Both changes were made near the end of the writing process, the first one in writing sub-stage 2g and then in the post-writing stage. The change in protocol 74 is shown in the following:

> Original sentence: ... we will review our existing issuance procedure...
>
> Revised sentence: ... we will work out with you a solution that is feasible and effective (lines 36-37).

WP2 further explained in the stimulated recall interview that the change was to avoid "the impression that I have not reviewed the procedure before". Finally, the other change to local style and tone occurred in protocol 92 where the readers were described as *not available* to perform the authorisation, rather than *busy with work or out of office*. WP2 explained in the stimulated recall interview that the change was to ensure his writing addressed the needs of his readers:

> WP2: I think "very busy with work" is not is not in terms of tone it's not appropriate...means that they are using this as an excuse I don't want to write it as a kind of blaming so I will not available is more objective...

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To sum up, WP2's strongest concern seemed to be about the content of his writing, in particular in coming up with solutions that were sensible and acceptable to his readers. He said in the structured interview: "I am only planning for the solutions... just think over my head what I can do to improve for what I can suggest as a sensible solution". As a result, he constantly stopped writing and planned throughout the writing process, right to the very last protocol:

> Protocol 108: anything we can discuss with [name of bank] seems that no it is the cut-off time issue [name of bank] cannot change the cut-off time for our company only OK finished.

This protocol shows that even before he finished the writing session, he tried to exhaust all possible solutions so that his superiors would find his suggestions satisfying.

The overall pattern shown in the data for WP2 suggests that he is both a planner and a reviser. Of the 108 protocols, 38 of them were coded as *Planning*, 32 *Composing aloud*, and another 38 *Revising and Editing*. In other words, planning occurred as frequently as revising and editing. Unlike WP1 who was primarily a local planner, WP2 was also a more global planner. Thirteen of 38 occurrences of planning, that is, about one third of planning were on a global level. Having reported the findings of the first two cases, the chapter now turns to the third writing case in the workplace.

4.2.9   The Context of Writing Task 3

Writing Task 3 occurred in C3, a multinational company that specialises in manufacturing, marketing, servicing, and distributing of medical diagnostics tests and equipment around the globe. Apart from America and Europe, the company also has five subsidiaries in the Asia-Pacific Region including Sydney, Auckland, Bangkok, Singapore and Hong Kong. WP3 works as Regional Finance Manager at the Hong Kong Office, which serves as the Head Office of the region. He is in charge of the in-house accounting/finance matters of the region, and reports to the director of the Finance Department. As described in the structured interview, he was "an in-house accounting professional whose job was to monitor the regional results as well as procedures".

WP3 had worked for the company for one and a half years when he did this writing task in February 2003. As Regional Finance Manager, he is mainly responsible for the internal accounting/finance affairs, which includes writing procedures for the Hong Kong Office and other subsidiaries to follow. Writing is one of the major tasks in his job. About 50 to 60% of his time is spent on writing and among his writing, about 80% is for internal use, including e-mail, internal control documents, and explanatory notes attached with calculations. He seems to have great autonomy over his writing. The Financial Director sometimes checks his writing once, but he never checks the revised version before it is sent out. His superior focuses on areas such as the use of terminology, grammar and sentence structure. In the structured interview, the subject said:

> WP3: ...usually I will send this draft to my boss first for his review...maybe he prints out a hard copy write some comments on it either it could be a terminology problem or grammatical problem or phrasing problem

WP3's task was to write an internal memorandum that was addressed to two groups of audiences, namely the Sales Administrative staff and the Accounting staff. As outlined in section 3.6.6, discrepancies were identified in the stock count due to the two parties' insufficient knowledge of the concept of revenue recognition. To remedy the situation, it was decided that WP3 wrote guidelines for his subordinates to follow. Since the Sales Administrative staff did not have accounting training, the guidelines had to be written in lay people's terms. Whenever technical terms were used, they had to be defined and explained.

4.2.10 Features of Writing Task 3

Like the previous two tasks, Task 3 is also discussed in terms of how it was formulated, the social motive for writing, and readership. The writing took place on February 3, 2003. The need for writing this text resulted from the year-end stock count where discrepancies were identified. The numbers of the stock-take did not match with those booked in the accounting system. An investigation showed that it was highly possible that the discrepancies were caused by two groups of staff members, namely the Sales Administrative and the Accounting staff, who made mistakes in the work process. For instance, the Sales Administrative staff had issued sales invoices prior to deliveries, and sales had been recorded prematurely by the Accounting staff. To avoid mistakes in the

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future, WP3 needed to write out guidelines for both departments to follow. As in the other two workplaces, WP3 also expected to take follow-up action after the text was sent out. But rather than initiating follow-up action, he would only respond if necessary. WP3 explained in the stimulated recall interview how follow-up action would be taken:

> WP3: I will circulate it for the accounting department and sales administration staff and by way of an e-mail and then I will just briefly go through with them saying that I have circulate this document if they have any problem em feel free to come to me

The social motive for writing was therefore to solve an internal accounting/finance problem identified by the company. WP3's aim was to introduce the concept of revenue recognition in order to avoid further mismatches between the stocks and the book-keeping. He decided to explain the concept in the form of guidelines for the staff members of two departments to follow. These guidelines were standardised procedures of accounting, and readers were therefore expected to follow them strictly. WP3 said in the structured interview that "as long as the sales administration staff and the accounting staff follow the logic of this document and apply in their daily work we won't have problems in stock take I mean there won't be any discrepancies arising from any misapplication of revenue recognition concept". According to WP3, the challenge of this writing was to explain a technical topic in lay people's terms, so that his subordinates could make sense of the guidelines in their daily work. As discussed in the structured interview, it was especially important to define "some technical terms like revenue recognition concept because the Sales Administrative staff might not be able to understand what... they needed to do". WP3 also had to ensure that the work flow he suggested in the document was easy to follow by both parties. A further motive was to have the text filed for the future reference of other branch offices as well as Finance Managers. Because of this secondary motive, WP3 had to ensure that his text was as comprehensible and context-independent as possible.

Given these immediate and future audiences, readership is discussed on both a global and local level. Since discrepancies were identified locally at the Hong Kong Office, the written document was directly addressed to the staff members of this office. However, the document would be circulated to other subsidiaries as it was important for

staff members as a whole to be aware of the revenue recognition concept. Although the immediate readers were two Accounting staff members and two Sales Administrative staff members of the Hong Kong Office, because of the importance of this written document, the potential readership was much wider. Whether the readers were of a local or a global nature, all of them were subordinates of WP3 and there was inevitably a power distance between him and his readers. Also, because of his specialist knowledge of accounting, he held a position of authority in his writing.

Despite his authority over his readers, WP3 saw the challenge of the writing task. As a specialist, he needed to impart his expert knowledge in a form that could be easily understood by non-specialists. As discussed in the structured interview, he also needed to ensure that the work flow was logical to his readers:

> WP3: I need to do is to um make the document as simple as possible to use simple English so that um the people will easily understand what I'm talking... I think the challenge is um the logic I have to think about the whole process the whole chain of action documents and yeah this is the challenge to think it em while I was writing

The difficulty of the writing task mainly lay in the fact that the same document was addressed to two different departments. Whereas the Accounting staff should have some basic accounting knowledge, it was possible that the Sales Administrative staff were unaware of the work procedure. WP3 explained that the challenge was to pitch the document to two groups of readers with different backgrounds:

> WP3: Em I think the difficulty is the link between the two parties.... Firstly the relationship and how do I link it from one party to another... the difficulty is mainly in section three because as an accountant or account staff they know the documents they need on average...they know what kind of documents they need, this is like some kind of reminder just to reinforce it em but as a sales administration staff they might not know what kind of documents they need

4.2.11 The Written Text of WP3

This section provides a brief discussion of WP3's text by exploring how the social motive for writing is realised in the way the writer communicates with his readers. WP3 did his writing on February 3, 2003, and completed his text within 24 minutes. The subject

commented in the structured interview that he could have finished the writing task within twenty minutes if he had worked in his office since he experienced some stress writing in front of a camera in the beginning. While both WP1 and WP2 said that their writing time was shorter than what they would normally need, WP3 indicated the contrary. The text containing 304 words was written at a rate of 17.2 words per minute. The memorandum he produced is attached below:

	Section 1 Objectives a) To ensure that the Sales Administration staff responsible for issuing sales invoices aware of the revenue recognition concept. b) To set up procedures to ensure that the revenue recognition concept will 5 be adhered to in the daily work. **Section 2 Definition** a) Sales Administration staff refers staff to staff handling customers' payments e.g. Letters of Credit, Cash and most importantly, issuing sales invoices to customers. 10 b) Company refers [Name of C3]. c) Accounts – refers to staff of the accounting department **Section 3 Initiation of Sales Invoices** a) Sales invoices should only be raised by the Sales Administration staff only after delivery has been made except if there is prior agreement with 15 the customers. In other words, if the customer is willing to accept delivery has been made settlement has been fulfilled at the Company's warehouse. b) Delivery documents like: airway bills, shipping documents should be obtained prior to the issuance of sales invoices. 20 c) Receipts of cash or Letters of Credit does not imply delivery has been made and therefore a sales invoice cannot be issued. d) Once a sales invoice has been raised, the Sales Administration staff should pass the supporting documents as mentioned in point 3b) together with the sales invoice to the Accounts for further processing. 25 **Section 4 Accounts** a) Upon the receipts of the documents from the Sales Administration staff, the Accounts should check whether the required documents are complete and in order. For e.g. whether the date of the sales invoice is earlier than the date of the delivery. 30 b) If not, the Accounts should make an inquiry to the Sales Administration staff before further processing. **Section 5 Administration & Others** a) If you have any doubts or uncertainty of the above, please contact the Regional Finance Manager / Regional Finance Director.

As mentioned, the social motive for writing this document is to solve an internal accounting problem by raising the readers' awareness of the revenue recognition concept. The main strategy WP3 uses is to impart his accounting knowledge to the readers by writing "internal control procedures" (in WP3's term). Unlike WP1's text that contains personal feelings and attitudes, and WP2's text that is extremely courteous and indirect, WP3's is highly structured, explicit and objective, so that his readers will not misinterpret the procedures. First, to facilitate reader orientation, the text is systematically structured into five sections, namely, *Objectives* (lines 1-5), *Definition* (lines 6-11), *Initiation of sales invoices* (lines 12-24), *Accounts* (lines 25-31), and *Administration and others* (lines 32-24). Each section is further divided into point form to help his readers understand the guidelines. WP3 commented on the importance of using section headings in the structured interview:

> WP3: Em I should have put a table of content page in front so that when I circulate this document they will just give a first shot on the first page look at the table of contents should know more or less what this document relates to

He also explained in the structured interview that it was common practice of the field to write work procedures in different sections. Drawing on his accounting expertise, he commented that they should be written in a structured manner in order to avoid "misapplication of revenue recognition concept".

Taking his readers' non-accounting background into consideration, WP3 chooses to present his message in an explicit and direct manner. According to WP3, it is inevitable that accounting terms would be used in the document despite the fact that his readers include non-accounting personnel. Therefore, for the benefit of both his immediate and future readers, terms are defined, and examples given. For instance, the terms *Sales Administration staff, Company* and *Accounts* are defined in section 2 (lines 6-11). While these definitions do not seem hugely important for his immediate readers, they are essential for his future readers who may use different terms for the same items. Work-related examples are also given to both departments to help them make sense of the document. Relevant examples are located in lines 18-19 for the reference of the Sales Administrative staff, and lines 28-29 for the Accounting staff:

> Lines 18-19: Delivery documents like: airway bills, shipping documents should be obtained prior to the issuance of sales invoices.

Lines 28-29: For e.g. whether the date of the sales invoice is earlier than the date of the delivery.

These examples help his readers to relate this document to their daily work.

To further make his message explicit, he uses the strong modal *should* five times to show that both groups of his readers are obliged to follow the work guidelines. These five instances of use of the modal verb *should* are found in sections 3 and 4:

Line 13: a) Sales invoices *should* only be raised by the Sales Administration staff...

Lines 18-19: b) Delivery documents like: airway bills, shipping documents *should* be obtained prior to the issuance of sales invoices.

Lines 22-24: ...the Sales Administration staff *should* pass the supporting documents... to the Accounts...

Line 27: ...the Accounts *should* check whether the required documents are complete...

Lines 30-31: If not, the Accounts *should* make an inquiry to the Sales Administration staff before further processing.

Another modal verb *can* is used in its negative form in line 21:

Lines 20-21: Receipts of cash or Letters of Credit does not imply delivery has been made and therefore a sales invoice *cannot* be issued.

These six instances of modal verbs make the tone strong and direct. They also prevent the readers from misinterpreting WP3's message, and thus make it explicit.

Despite the explicitness of the language used, WP3 makes an attempt to establish common ground with his readers by holding back his opinions or feelings about the errors made by his subordinates. Rather than blaming his readers for the error they have made, he maintains an objective and unbiased attitude. While both departments are responsible for the error, the problem is mainly caused by a lack of knowledge on the part of the Sales Administrative staff. However, in order to maintain a harmonious work relationship between the two departments, WP3 finds it necessary to write in a neutral tone. His objective and neutral tone can be observed from three features in the text. First, no

personal names are used throughout. Only department names and job titles are mentioned. For example, he refers to himself as *Regional Finance Manager* in Section 5 (line 34), and his subordinates as *Sales Administration staff* and *Accounts* throughout the text. This explicit and direct reference to people achieves his secondary goal of making his text also useable by other branch offices. Second, WP3 chooses not to describe the problem identified in the annual stock-take. By providing guidelines rather than pointing out the problems caused by the readers, WP3's text is intended to be forward-looking. Furthermore, in order to ensure that both groups of staff are fully aware of the guidelines, they are presented in two sections: Section 3 (lines 12-24) for the Sales Administrative staff to be aware of the procedure of initiating sales invoices, and Section 4 (lines 25-31) for the Accounting staff. This emphasises that both groups have a role to play in the correct work procedures. These three features help make the text objective and generic. By not pointing out the readers' errors, the text appears factual. Consequently, the readers will probably be more willing to cooperate.

The instrumental motive for writing found in the previous two cases is again reflected in WP3's text. In this case, WP3 wants to correct an accounting error. He takes up the role of an expert and his job is to impart accounting knowledge to his readers. With the use of strong modal verbs, an authoritative tone is adopted. Also, in order that his text can be understood by readers at present and in the future times, it is highly structured, explicit and objective. In short, WP3's text is the most context-independent among the three cases. This is perhaps the most transparent text in the sense that it can be understood by both staff of his company and people outside his work situation, as well as people with or without accounting knowledge. Having briefly discussed WP3's text, I will now explore his use of writing strategies.

4.2.12 Writing Strategies Used by WP3

WP3's writing strategies are summarised in the following table:

Table 4.7: Frequency of Use of Writing Strategies by WP3 in Task 3

Stages	Writing Strategies	Frequency of occurrences
1. Pre-writing stage: Planning 0 min 50 sec (3.5%) Protocol 1	*Planning* Global planning for structure	1
2. Writing stage: Writing the text 17 min 40 sec (73.6%) Protocols 2-52	*Planning* Global planning for content Global planning for structure Local planning for content Local planning for structure *Composing aloud* *Revising and Editing* Changing global structure Changing local structure	1 2 13 7 24 1 3
3. Post writing stage: Revising and Editing 5 min 30 sec (22.9%) Protocols 53-62	*Revising and Editing* Checking Changing local content Changing local structure	4 4 2

WP3's think-aloud writing also occurred in three stages. The pre-writing stage lasted for 50 seconds (3.5%) when the subject planned the global structure of the text. The writing stage lasted for 17 minutes and 40 seconds (73.6%) and the post-writing stage 5 minutes and 30 seconds (22.9%) when he mainly revised and edited the written text. The switch from one stage to another was distinct with the use of signposting phrases. For instance, in protocol 2 he said, "OK section one" to mark the beginning of the writing stage and then later to signal the beginning of the post-writing stage, he said, "OK let me check it" in protocol 53. The think-aloud writing session was coded into 62 protocols. Appendix 10 gives details of the strategies used in each of these protocols.

Planning

As Table 4.7 shows, the pre-writing stage contains the first protocol where the writer planned the global structure of the memorandum:

> Protocol 1: ...first I think I would separate this em assignment into a few sections so that everybody understands em what this document relates to especially in terms of the daily work...

Like WP1, WP3 also relied quite heavily on local planning in the writing stage. Table 4.7 shows that he used local planning strategies 20 times, 13 of which were *Local planning for content*, and the remaining seven *Local planning for structure*. An examination of the protocols in Appendix 10 shows that among the 20 instances of local planning, 18 of them were followed by a protocol where the subject was composing aloud. It was further found that among the 13 times of *Local planning for content*, 12 instances were followed by the protocol *Composing aloud*. Likewise, six out of seven times of *Local planning for structure* were followed by *Composing aloud*. The remaining two instances of local planning brought about changes to structure, one at sentence level, and the other to the overall structure of the text. WP3 explained in the stimulated recall interview that he "was thinking how to structure the sentence..." in protocol 35, and then made a change to sentence structure in protocol 36. Later in protocol 38 when he was planning the local content, he decided to change the sequence of two actions mentioned in the second section *Initiation of Sales Invoices*, in order to help his subordinates understand the work procedures better. The subsequent protocol was thus coded as *Changing global structure*:

> Protocol 39: maybe I should swap this with number two...

As mentioned, there were seven instances of *Local planning for structure*, three of which were planning the choice of vocabulary, and the other four focusing on sentence structure. The three instances of planning for vocabulary include a choice between *handling* and *issuing* in protocol 14, *equivalent* and *amount to* in protocol 35, and *uncertainty* and *doubts and uncertainty* in protocol 51. The four instances of planning for sentence structure were the choice of connector in protocol 16, active and passive voice in protocol 25, and phrases in protocols 29 and 33.

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Other than *Local planning*, WP3 also made use of *Global planning* strategies three times in the writing stage. He planned once for global content in protocol 9 when he was considering what technical terms should be defined for his readers who did not have proper accounting training:

> Protocol 9: non staff without previous accounting training em has a proper understanding of em of the terminology the other the second section will be to define the terms

He also planned the overall structure twice, first in protocol 22, then, protocol 47. As discussed in the stimulated recall interview, WP3 planned how to connect the link between two sections in protocol 47:

> WP3: I'm thinking for section 3 whether the duties or responsibilities of the sales administration staff is more or less complete and then I can start em another section for another department because there is a link between section 3 and section 4

Revising and Editing

As Table 4.7 shows, *Revising and Editing* strategies were used a total of 14 times, four in the writing stage and ten in the post-writing stage. During the writing stage, WP3 revised and edited the global structure once, and the local structure three times. As discussed earlier, when he was writing Section 3 *Initiation of Sales Invoices*, he made a change to the global structure by swapping the order of two actions in the work procedures. Among the three changes to the local structure, two of them were made to the choice of vocabulary, and the other to the sentence structure. The first instance of change to vocabulary occurred in protocol 7 when WP3 changed from *lay out* to *set up* as in the phrase "To set up procedures" in Section 1 *Objectives*. He explained in the stimulated recall interview that the second choice "sounded more normal". The other change to the use of vocabulary has been discussed earlier. As a result of *Local planning for structure* in protocol 35, he changed the choice of words from *equivalent* to *amount to* in protocol 36. The change to sentence structure occurred in protocol 49 when WP3 changed the phrase from *an invoice* to *the date of the sales invoice*.

WP3 then made six more changes at sentence level in the post-writing stage, including four changes to the local content, and two to the local structure. All changes to

the local content were additions where WP3 added phrases to make meaning clearer. For example, in protocol 56 he specified whose job duty it was by adding the phrase "by the sales administration staff". The two changes to local structure were minor grammatical changes including the use of determiner in protocol 54 and tense in protocol 58.

In short, WP3's 24-minute think-aloud writing session was coded into 62 protocols. While he focused on planning in the pre-writing stage and revising and editing in the post-writing stage, he used a combination of all types of strategies in the writing stage. Although the main activity in this stage was writing, he also did some planning on both global and local level, as well as making changes to the written text, and thus shows the recursive nature of his writing. Like WP1, WP3 also seems to be primarily a local planner as reflected in this writing task. What makes them different from each other is that while WP1 frequently used Cantonese in his think-aloud writing, WP3 used English only. Furthermore, when these two subjects' local planning protocols were compared, it seems that while WP1 either rehearsed or re-read the text when planning local content, WP3 had a tendency to give a brief summary of what he was going to write in his local planning protocols. In other words, while WP1 planned retrospectively, WP3 planned prospectively. Despite the fact that these writing tasks were all derived from the field of accounting/finance, and the three writers were accountants with comparable years of work experiences, their use of writing strategies shows individual patterns. The next section reports on the similarities and differences among their use of writing strategies.

4.3   DISCUSSION: WRITING IN THE WORKPLACE

Having presented the three writing tasks from three different workplaces, this chapter now addresses the first research question by comparing and contrasting the writing strategies used by these three workplace subjects in the field of accounting/finance. The use of writing strategies is discussed in connection with other factors, namely, the context of writing, both global and local, the writers themselves and their texts. Also discussed are how these factors come into play in the production of the written texts. In other words, the use of writing strategies is explained from the viewpoint of writing as a situated social interaction (Baynham 1996; K. Hyland 2002). Rather than treating the use of writing strategies and the finished products in isolation, they are discussed from the

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perspective of how each of the writers responded and interacted with a particular writing context.

4.3.1 Writing Strategies Used by the Workplace Subjects

As discussed in Chapter Two, section 2.3.2, the literature shows that writing strategies used by expert writers and novice writers are different. While the expert writers are found to be concerned about planning and therefore spend more time planning their writing, novice writers are found to be less so. It was also noted that expert writers tend to plan on a global level while novice writers operate on a local level (Bosher 1998; De Larios et al. 1999; Raimes 1985, 1987; Sasaki 2000; Uzawa 1996). WP1, WP2 and WP3 are treated as writers who have expert knowledge of their field. Although they are not necessarily labelled as expert writers, they have expert knowledge of their own work situation and writing practices in comparison with the university subjects. This section aims to compare the writing strategies used by the three subjects from the workplace in order to find out whether they share any similar patterns in their writing processes, and whether they displayed any "expert" strategies such as those identified in previous literature. For the purpose of comparing and contrasting the writing strategies used by the workplace subjects, the frequencies of use have been converted into percentages. For instance, WP1 used three types of writing strategies, namely, *Planning*, *Composing aloud*, and *Revising and Editing*, a total of 227 times. Table 4.1 shows that the use of *Global planning* strategies occurred twice (0.9%). Each workplace subject's use of strategies is provided, with the greatest number highlighted in bold. In cases where the frequencies of occurrences of two strategies have the same value, they are both highlighted. The following table shows a comparison of the workplace subjects' use of writing strategies.

Table 4.8: A Comparison of Writing Strategies Used by Workplace Subjects

Frequency of strategy use (%)	WP1	WP2	WP3
Planning			
Global	0.9	12.0	6.5
Local	38.3	23.2	32.2
Subtotal	39.2	**35.2**	**38.7**
Composing aloud	**40.5**	29.6	**38.7**
Revising and Editing			
Checking	9.7	12.0	6.5
Changes to global structure	0	0	1.6
Changes to local content	0.5	8.3	6.5
Changes to local structure	8.8	13	8.0
Changes to local style and tone	1.3	1.9	0
Subtotal	20.3	**35.2**	22.6
Total	100	100	100

As Table 4.8 shows, *Planning* strategies were frequently used in all three cases, 39.2% in WP1, 35.2% in WP2 and 38.7% in WP3. When they were asked about the relationship between the use of writing strategies and successful writing in the structured interviews, all of them mentioned that it was important to address the needs of their readers. They also said that planning should be made from the readers' perspective:

> WP1: you have to plan what you are trying to say to make the readers concentrate on what you really want to say

> WP2: because if you write everything they need the word background they need the word situation they need the word recommended measures I just put it in three paragraphs maybe this one page of writing still works but if you write more than one page maybe two pages three pages the recipient is going to ask you what do you want me to know

> WP3: if I don't think about how I should structure this document then I would just write down every concept and then the reader will not understand it

Although they all planned from their readers' perspectives, their rationale seemed different. While WP1 wanted to capture his reader's attention, WP2 and WP3 were concerned about the clarity of their message. This difference is probably due to the different writing contexts, and this will be followed up in the next section.

A comparison of the global and local strategies gives further insights into the issue of planning. As noted earlier, WP2 was a more global planner, while both WP1 and WP3 were local planners, although WP3 used global planning strategies more frequently than WP1. WP1 seemed to be aware of the fact that he did not think much about the use of strategies for some kind of writing tasks, and said in the structured interview:

> WP1: for some kind of em for example this kind of memo well I don't really think a lot about strategies or maybe it's already in my head

He considered that Writing Task 1 was of a casual nature and perhaps because of this WP1 did not plan on a global level. Most of the planning he did was on a local level when he was considering the reaction of his reader.

As Table 4.8 shows, WP2 was both a global planner and a reviser. He was more concerned about revising and editing his written text than WP1 and WP3. Most of the changes he made were to the use of vocabulary. WP2 said in the second part of the interview that the choice of vocabulary was important for generating an appropriate tone for his readers who all had a higher job position. Since the purpose of his writing was to persuade his readers to accept the suggested solutions, he had to strike a balance in the choice of words so that the tone was neither patronising nor commanding. The issue of writer-reader relationship proved an important one.

4.3.2 Writing Contexts and Writing Strategies Used by Workplace Subjects

It was found that contextual factors, in particular to those related to the local context, have direct influence on the use of writing strategies. In the cases of all three workplace subjects, the culture of their companies, as well as the situations in which the writing took place played an important role in their choice of writing strategies. Because WP1 worked in a company where the structure is horizontal, he did not appear to feel the pressure of having his texts judged by his seniors as strongly as the other two subjects, and thus the

pressure of producing a text with no grammatical mistakes was lessened. Furthermore, the fact that his reader was of an equal rank perhaps made him less conscious of the need for global planning. Like WP1, WP3 put quite heavy emphasis on local planning, but not so much for global planning. Neither global planning nor revising and editing seemed to be major concerns of WP3. The reason appears to lie in the workplace context as well. The text was addressed to subordinates of WP3, who had extensive experience writing similar texts and was confident about writing this type of texts. In this situation, WP3 perhaps did not necessarily find the task demanding enough for frequent use of global planning strategies.

Unlike the above subjects, WP2's work situation seemed to require the most formal type of writing. For this reason, he was concerned about the production of a text with "sensible" solutions acceptable to the readers. He was conscientious with his writing. This is reflected by the constant attention he paid to planning and revising and editing. He was the only subject who went back and forth between planning and writing as many as four times. This pattern not only illustrates the recursive nature of writing, but also shows how keen the subject was to produce an effective text. While it is important to consider the context when exploring the use of writing strategies, the writers themselves and their relationships with their readers, cannot be ignored.

4.3.3   Workplace Subjects as Writers and Writing Strategies

All workplace subjects want to be responsible writers, and show their awareness of the needs of their readers. WP1 was concerned about the style and tone of his writing. He intentionally wrote in a casual manner. He was also aware of his readers' possible reaction by saying a few times, at different points in the think-aloud writing that he did not want to "scare him".

> Protocol 1: I need to write a report to X let me see he's American he's Chinese and lived in America for many years so I can write more casual, so be polite at the beginning he just arrived not to <u>scare him</u> (in Cantonese)

> Protocol 27: will I <u>scare him</u>? Our boss always complains no complains shouldn't use complains always always um express express express um express what? Their dissatisfaction our boss express em their satisfy satisfy our boss always their,

> Protocol 200: hope that I have not scare scare <u>scare you</u>.

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When he was asked in the stimulated recall interview why he did not want to scare him, he responded that:

> WP1: The fact is our bosses have made a lot of complaints recently. They want us to improve the analysis in our reports. So there's a lot of pressure... I didn't seem to have made this point very explicit here. But anyway I don't normally avoid this topic. I sometimes even repeat the message, but in a <u>light-hearted way</u>...

It can be seen that WP1 was worried that by mentioning the complaints of the superiors, his reader would get anxious about the situation. So rather than writing about the complaints directly, WP1 chose to write in an implicit and "light-hearted way". A casual, spoken-style was adopted. With the use of the personal pronoun *I* throughout his writing, and an expression of his personal feelings, he personalised his writing for his reader as if he were talking to him. He said in the structured interview that he had confidence in his colleague, and for this reason, he did not mind showing his feelings:

> WP1: Well actually well the boss my boss has given out the task to me that require me to work with X to work out the reporting system of our team so em that's that's that's why I will use my experience and the feelings to structure my writing to X OK.

> Ho: Your feelings as well so you are not afraid to show your feelings about the case.

> WP1: No I don't mind to express my feelings about the boss because we are quite open department in the company we are quite close to each other and because a lot of information is confidential you should've trust on your colleagues.

Like WP1, WP2 also showed great concern for his readers, but in a different way. It was probably because of his readers' seniority that he chose to write in a more formal style than WP1. His memorandum begins formally with a heading, and the information is highly organised with the help of section headings. Unlike WP1 who chose to use the personal pronoun *I*, WP2 used a plural pronoun *we*. Since he wrote this memorandum for his superior who would sign under his name, the use of the plural pronoun seems to indicate that the message was a collaborative effort of the whole department. WP2 also mentioned in the stimulated recall interview that while he had to make sure the solutions he suggested were reasonable and acceptable to his readers, he also had to be held accountable for his subordinates as well. As mentioned before, WP2 came up with three

solutions, but he only included two of them in his writing. The first one was to devise a timetable to show the availability of each of the authorisers, so that these executive officers' whereabouts could be traced. The second solution was to have all the cheques ready for the officers to authorise before 2:00p.m. But in order for this solution to be feasible, he and his subordinates had to get the cheques ready earlier than usual, and this meant giving his own department a more pressing deadline. While he personally did not prefer the second solution, it was nevertheless included because by doing so, WP2 thought that he would be perceived as willing to share the responsibility with his audiences.

The writing situation was rather delicate since on the one hand, he was writing on behalf of his superior. On the other hand, he had to think about his subordinates' and his own situation. Obviously the different parties had different interests, and WP2's job was to resolve the conflicts of interests among these people. He expressed the difficulty of the task in this way:

> Ho: And it's quite difficult to write such a memo because you are writing in the name of your boss but you are actually writing in a way for you and your subordinates

> WP2: Yes so when writing I am thinking what I would write if I were M, and on the other hand I don't want to include some measures that my subordinates and I cannot work out

WP3 seems the most emotionally detached from his text. As discussed, the use of personal pronouns was non-evident. His writing carries a certain authority with frequent use of the obligatory modal verb *should*. It is interesting to note that the subject did not sign his memorandum with his name, but his job title. He explained in the stimulated recall interview that this document would be filed and used for reference so that the managers of the Finance Department of other companies within the same group could adapt the writing for their own use. Since the document was to be shared by different subsidiaries for a similar purpose, he had to make sure that it was self-explanatory and objective. In the stimulated recall interview, he responded to the probes in this way:

> Ho: OK OK how many people are you writing this for?

> WP3: Em basically four to five but it can also apply to other companies within the group so that's why I need to define the company

Ho: When you said other companies do you mean other companies

WP3: within the same group

Ho: Within the same group like overseas companies do they have a different name or

WP3: Yeah they do they are different legal entities

Ho: How about the line of business? Is it completely different?

WP3: More or less the same

Ho: OK so you share the same documents

WP3: Em the local finance managers can modify it a little bit as long as they grasp the concept and spirit of this document then they can modify a little bit of this document

Unlike WP1 who was concerned about his reader's feelings, and WP2 who had to be tactful in his writing, WP3 was less concerned about his audiences' feelings or their perceptions of his writing. His main concern was instead to achieve clarity in his message. Since his memorandum was meant to provide guidelines for his subordinates to follow, WP3 had to make sure that his text was clear and transparent. He discussed the need for writing in an explicit style in the structured interview:

WP3: I have thought about it in the objectives like what you have said some of the terms are quite technical like revenue recognition concept the sales administration staff might not be able to understand what is it that's why I have elaborated what exactly they need to do in section three...to have the standard procedure which they need to apply in their work and em try to minimise areas which they can interpret by themselves or do their own way

WP3 saw the need to explain everything clearly to his readers. This was considered especially important for the Sales Administrative staff since they did not have the technical knowledge to make sense of the accounting/finance concepts. For this reason, WP3 defined the technical terms for his readers. The other reason for writing in an explicit way was to avoid a different interpretation of his message.

To sum up, the three subjects from the workplace all showed concern for their readers, though the form of expressing their concern was different. While WP1 wanted to

present himself as a friendly and humorous person, WP2 wanted to make sure that his writing was courteous and sincere, and WP3 wanted his writing to be clear and direct. These differences seem to stem from the relationships between the writers and their readers. WP1 felt comfortable to write in a casual way to his new colleague who shares the same job rank. He was by far the most honest writer about his feelings. By contrast, WP2 had to be extremely careful with his tone since he was writing to a group of people of more senior rank. He might inevitably think that his text would be judged to a certain extent. In WP3's situation, the purpose of his writing was a pragmatic one, whereby the message had to be clearly and unmistakably delivered. The number of subjects is of course too small to draw any conclusive remarks, but the results seem to imply that the relationship between writers and readers has a great impact on style and tone of writing. In order for a writer to adopt an appropriate style and tone, he or she has to be sensitive to the delicate issues involved in a writer-reader relationship, and the possible changes incurred in a relationship as circumstances change.

4.3.4   Written Texts Produced by Workplace Subjects and Writing Strategies

This section compares the written texts produced by the three workplace subjects. As noted earlier, the three texts vary in terms of format, length and style. While the texts produced by WP2 and WP3 are formatted with the use of section headings, WP1's text is more discursive and spoken-like. Since the three writing tasks have different requirements, the length of each text inevitably varies. Comparatively speaking, WP1 wrote more slowly than the other two subjects, and he was aware of this in the structured interview:

WP1: I spend a lot of time I write very slowly

Despite his awareness of his slow writing rate, WP1 produced the longest text. Since he is the only subject who used Cantonese in his think-aloud writing, it cannot be confirmed whether the use of Cantonese has an effect on the rate of writing, but it is possible that the time for translation from Cantonese to English slowed down his writing rate.

Apart from format and length, the style of the three texts also varies to a great extent. Probably due to the fact that WP3's text has a record-keeping purpose, it seems to

take a rather formal style. The need for standardising a document is essential for effective dissemination of information for both immediate and future needs. WP2 also chose to write in a formal style, probably because his readers who were his seniors would expect such a style. Unlike these two subjects, WP1 chose to write in a comparatively informal style. This style probably results from both the company culture and a personal preference of the writer, who wants to present himself as humorous.

All three texts share a similar social motive in that they all want to get something done. WP1 wants to improve the treasury reports, and in his text, he persuades his reader to help him achieve his aim. WP2 writes to remind his readers to keep their deadlines of authorising payment. Lastly, WP3's text aims to correct an accounting error committed by his readers. Since all three cases require the co-operation of the readers, it is important to establish common ground with them. As discussed in this chapter, the means of doing so is, however, not the same. While WP1 aims to appeal to his reader by sharing his feelings and attitudes towards the matter, WP2 and WP3 present the situation and their opinions in an objective way. Consequently, WP1's choice of language is much more personal than the other two subjects. The findings of these three cases conclude that the choice of language is greatly affected by the power distance between the writer and his readers.

As discussed, while they share a similar primary motive, all three texts also have a secondary motive. In WP1's case, he chose to write probably because he wanted to "add weight to the message" (Clark & Ivanič 1997: p. 116). Since he had discussed the matter with his reader a few times on the telephone without getting anything done, writing would perhaps make his reader realise its seriousness. While all three texts aim to communicate with their readers, WP3's text has an added function of record-keeping "for people who live in future times" (ibid: p. 112). To fulfill this purpose, WP3 has made his text transparent and context-independent so that other people, who are not familiar with his work situation, will understand his text. WP2's anonymity in his text perhaps serves him an advantage since he is able to negotiate with the senior staff members without having to deal with work politics face-to-face. Because of these differences in the writer's motive, the texts inevitably differ from each other a great deal.

4.4 Summary

The three text cases confirm the recursive nature of writing that has been highlighted in previous studies such as Badger and White (2000), Hall (1990), Raimes (1987) and Zamel (1983). All three workplace subjects made use of *Planning* and *Revising and Editing* strategies in the writing stage. They also displayed some of the "expert writer" strategies, such as frequent use of *Planning* strategies. The use of *Revising and Editing* strategies was also found to be frequent in WP2's case. The high frequencies of *Local planning* strategies by both WP1 and WP3, however, conflict with what has been found about the frequent use of *Global planning* strategies in expert writers (e.g. Cumming 1989). Although WP1 and WP3 did not make frequent use of *Global planning* strategies, they were conscious of their readers' needs. As noted in the discussion section, these two subjects probably did not feel the need for global planning as much as WP2, whose text was to address to senior staff members. The findings thus show that the use of writing strategies is greatly affected by the writing contexts, especially readership.

This chapter has presented three authentic writing tasks, and given details about their writing contexts, the features of the tasks, the written texts produced and the writing strategies used by the three workplace subjects. It has also made a comparison of the three text cases by focusing on the workplace subjects' use of writing strategies, the writing contexts, the written texts and the writers. While it can be said that the production of a written text largely depends on the writing context, the writer plays a very important role too. In the field of accounting/finance, it is commonplace to produce texts that display a considerable proportion of numbers and figures as well as lexis specific to the field. Other than this generic feature, there seems to be a very strong personal factor that decides on an individual style. It is highly possible that the more experienced a person is in the field, the more comfortable and easy it is for him or her to deviate from the mainstream style, and adapt to a personal style when circumstances allow, as shown by WP1, who has the most work experience among the three. Having presented writing in the workplace, the following three chapters focus on how the university subjects tackled these three texts. The next chapter first reports on Writing Task 1.

CHAPTER FIVE

FINDINGS AND DISCUSSION:

UNIVERSITY SUBJECTS AND WRITING TASK 1

5.1 INTRODUCTION

This chapter and the following two chapters aim to find out what writing strategies were employed by the university students studying in the final semester of a degree for accountancy or finance. Being given the three writing tasks collected from the workplace, the five university students' use of writing strategies was compared and contrasted with those used by the workplace subjects. The discussion in this chapter focuses especially on whether the university subjects also display the "expert writer" strategies discussed in the last chapter. As mentioned in the research methodology, their texts were also given to the workplace subjects for comments in order to find out how well the university subjects had achieved the social motive for writing. By studying the feedback given by the workplace subjects, and comparing the writing strategies used by the two groups of subjects, I expect to find out how well-prepared these five university graduates were for the kind of writing that would be required of them in the field of accounting/finance. The findings in this chapter and the following two should shed light on the writing curriculum for the final year university students in this field, in order to find out whether there are any gaps between what writing practice is offered in the university, and the kind of writing that is required in the workplace.

The five university students were studying in the final semester of a degree for accountancy or finance in Spring 2003. Since they had already taken most, if not all, of the accounting/finance courses required of an undergraduate degree, it was assumed that they had sufficient accounting/finance knowledge to fulfill the writing tasks. The findings reported in this chapter and the following two will answer the second research question:

> Given the same tasks from the workplace, what writing strategies do final-year students majoring in accounting/finance use?

The data collection method for the university group followed exactly the same pattern as that used for the workplace group. Each university subject completed each of the three tasks on an individual basis. This means each student attended three appointments on three different dates. Table 3.1 in Chapter Three gives an overview of these data collection dates. The subjects were asked to think aloud while they were completing the writing task. To help them understand what was required of them, a sheet containing instructions about the technique and two warm-up tasks for think-aloud was given to the subjects in their first session (see Appendix 5). Then, the university subjects were given one of the Task Sheets (Appendices 1-3), depending on which writing task they were to complete on the day, and they were told to spend as much time as they wished writing their text. Details about how these tasks were constructed were reported in section 3.7.1. Their think-aloud writing sessions were both video and audio-taped. As soon as they had finished a writing task, they were given a stimulated recall interview, whereby further information regarding their use of strategies was obtained with the help of the video recording as a stimulus. Finally, a structured interview was conducted for the purpose of finding out the subjects' interpretations of the writing task and their use of writing strategies for that particular task. In the case of their first structured interview, questions about their writing practices were also covered. This chapter and the following two present the findings gathered from these sessions. I will first report on findings that illustrate how a subject interpreted a writing task and how the subject communicated with his or her readers in the text. Then the use of writing strategies and the comments made by the workplace subject about each text follow. Each chapter finishes with a discussion about 1) the university subjects' interpretations of the context in a particular task; 2) the use of writing strategies; and 3) the written texts. This chapter focuses on Task 1 where the text was to address to a new colleague of equal rank in Beijing.

5.2 FINDINGS: UNIVERSITY SUBJECTS AND WRITING TASK 1

5.2.1 S1's Interpretation of Task 1

The first university subject S1 completed Task 1 on April 16, 2003 in 32 minutes and 50 seconds. She found the task requirements clear and easy to understand. Her interpretation of the social motive for writing the text was similar to that of WP1's. She noted that the writing task required her to point out the problems of the treasury reports and suggest

solutions to improve them, however, she neglected the point that the writing was to solicit help from her reader. Although she treated the problem as one shared between them, she considered herself as an informant whose role was to explain what the problems were, and thus she said in the structured interview that:

> S1: I have to tell X that there are some problems that are given in our treasury reports and those problems are actually pointed out by the upper management in Beijing and also the manager in Hong Kong and so here I have to tell him the problems and also I have to suggest some kind of clues that might help both of us to improve those reports

Although she did not find the task difficult to understand, the write-up of solutions posed a challenge. Her view on the matter was presented in the structured interview:

> S1: ...the only thing I feel that is more challenging is I have to think of the clues by myself...

She understood that she needed to make sensible and practical solutions for her reader. She realised that they shared the same job title, and did not feel the power distance between them. Hence, she said that she chose to write "in a very casual and friendly manner", and was not concerned about using formal lexis. "Everything was kept simple and direct" so that even someone who did not have much experience of the company could follow.

S1 not only attempted to achieve the social motive for writing, she also mentioned the epistemic, or the learning aspect of writing this text (Dias et al. 1999: pp. 47-48). In the structured interview, she compared this writing task with those she had experienced in public examinations before:

> S1: I think in public examinations, then I will be given writing task like this.

Although she realised that she was given an authentic task from the workplace, it seems that she was still confined in the learning scope, and was thus aware of both the structure of her text and the proportion of time she spent on each paragraph as if she were sitting for an examination. In the structured interview, she recounted that she had written six paragraphs including an introduction and a conclusion, both of which had clearly-defined purposes and did not take up much of the writing time:

S1: I wrote six paragraphs together for the first and the last paragraphs it's kind of like not very not very difficult for me because it's like giving some kind of background information and saying thank-you to my colleague and also to ask him to keep in touch with me and so the first and the last paragraph it didn't really take me too long to finish them.

S1 was one of the two university subjects who made a conscious comparison between Task 1 and writing tasks given in public examinations.

5.2.2 S1's Written Text 1

Having discussed how S1 considered both the instrumental and epistemic motives for writing, this section briefly discusses her text. A total of 412 words were written in 16 minutes and 40 seconds, bringing her average writing speed to approximately 24.7 words per minute. The name *Mabel* is a pseudonym for the writer in Task Sheet 1 (Appendix 1), and it is kept in all the texts produced by the female subjects. To facilitate discussion of S1's text and other subjects' texts, line numbers are inserted in the left margins:

To: X, Beijing Treasury Officer
From: Mabel, Hong Kong Treasury Officer
Subject: Consolidation of final treasury reports

Welcome to XYZ Treasury Department! As you may have known, we would be
5   working closely with each other for generating the treasury reports for our company. The two reports include the Daily Cash Report and the Treasury Biweekly Report. Recently, the upper management has indicated that improvement should be made in the financial reports. Therefore, this memo would give you some background information to understand the situation better.

10   First of all, concerning the Daily Cash Reports, Manager of the Treasury Department of Hong Kong and the upper management of Beijing Office are doubtful about the accuracy of these reports. They have commented that figures in those reports do not match with the figures provided by Accounting Department. This discrepancy might be due to the internal transfers which are
15   not booked at the moment.

The second issue is about the Treasury Biweekly Reports. The Beijing Office has expressed its dissatisfaction with the content and format of these reports. However, the Hong Kong office could not find a way to improve in order to fulfill the requirements made by the Beijing Office. The reason is that there is no
20   concrete comment given so far.

In view of the problems given above, I should like to give some suggestions which might be helpful for us to improve the quality of the treasury reports in the

future. Firstly, about the Daily Cash Reports, I would suggest that the Mainland offices should work closer together and the internal transfers events should be booked. This aims at reducing the discrepancies with the reports generated by the Accounting Department. In addition, written records are always more reliable and by keeping these records, we can easily keep track of the internal transfer events.

On the other hand, the problem on the Treasury Biweekly Report is more complicated. I would like to invite you to review some of our old reports and give us comments about them. We are very interested in getting to know about the ideal content and format requirements in the Mainland office so that the reports consolidated in Hong Kong would best suit the requirements set by the upper management in Beijing.

If you have any suggestions or comments on the above issues, please feel free to contact me. It would be my pleasure to discuss with you the ways to make improvements for generation of treasury reports. Thank you.

Understanding that the social motive is to improve the treasury reports, S1 tries to achieve this by establishing common ground with her reader. The main strategy she uses is to make an attempt to create a dialogue with her reader, using a friendly tone. Like WP1, S1 also welcomes her new colleague in the opening paragraph:

Line 4: Welcome to XYZ Treasury Department!

She also tries to personalise her text by using the pronoun *you*, and thus create a sense of talking to her reader face-to-face. Two instances are found in paragraph 1 (lines 4-9), one in paragraph 5 (lines 29-34), and two in paragraph 6 (lines 35-37):

Lines 4-5: As *you* may have known, we would be working closely with each other...

Lines 8-9: Therefore, this memo would give *you* some background information to understand the situation better.

Line 30: I would like to invite *you* to review some of our old reports...

Line 35: If *you* have any suggestions or comments...

Lines 36-37: It would be my pleasure to discuss with *you* the ways to make improvements...

These five instances of the pronoun *you* help build an interpersonal relationship with the reader, especially in the last one where S1 invites her reader to further "discuss... the ways to make improvements..." (lines 36-37). The use of the pronoun *you* is, however, not consistent throughout the text, and is missing from the middle paragraphs. The flow of dialogue is interrupted in these three paragraphs, from the second to the fourth paragraph, where features that are closer to written language are displayed, and the tone has thus become more formal. For instance, the use of complex noun groups can be found in these three paragraphs:

> Lines 10-11: Manager of the Treasury Department of Hong Kong
>
> Line 12: the accuracy of these reports
>
> Lines 13-14: the figures provided by the Accounting Department
>
> Line 17: its dissatisfaction with the content and the format of these reports
>
> Line 19: requirements made by the Beijing Office
>
> Lines 25-26: the discrepancies with the reports generated by the Accounting Department

The absence of the pronoun *you*, and the complexity of language in these three paragraphs interrupt the flow of dialogue and also make the text dense (Burns & de Silva 1999). Although S1 said that she would write "in a casual and friendly manner" as reported in the last section, an analysis of her text shows otherwise.

An exploration of the use of modals in S1's text reveals the tentative and suggestive nature of the recommendations she makes for solving the problem. *Would* is used five times (lines 4, 9, 23, 30 and 36), *may* one time (line 4) *should* four times (lines 8, 21, and two times in line 24), and *might* two times (lines 14 and 22). The use of *might* in the following sentences illustrates the tentativeness in her tone:

> Lines 14-15: This discrepancy *might* be due to the internal transfer which are not booked at the moment.

> Lines 21-23: I should like to give some suggestions which *might* be helpful for us to improve the quality of the treasury reports in the future.

The use of *might* in the first instance shows that S1 tries to be indirect when pointing out the cause of the problem. She only hints that the problem is possibly due to the reason that the internal transfers not being booked. In the second instance when she writes that

her suggestions "might be helpful", she sounds modest and is willing to further discuss with her reader. The use of *should* in line 21 "I should like" also creates a polite tone. This friendly tone is, however, not consistent throughout the text. When she gives advice on how to improve the daily cash reports in the fourth paragraph, the use of the strong modal *should* creates a commanding and direct tone:

> Lines 23-25: Firstly, about the Daily Cash Reports, I would suggest that the Mainland offices should work closer together and the internal transfer events should be booked.

The use of this strong modal makes the tone of the suggestion inappropriate. It can be seen that S1's use of modals is not consistently appropriate throughout the text.

Despite S1's awareness of the importance of her reader's role, the tone of her text is not consistently friendly. Thus, she did not seem to have established common ground successfully with her reader. As discussed, the flow of dialogue with her reader is interrupted, and the use of strong modal *should* for making suggestions creates a tone that is direct and commanding. Also, the use of strong and tentative modals such as *should* and *might* seem to have created conflicting messages to her reader, and thus makes it difficult to judge her underlying intent. To find out how she composed her text, the next section discusses her use of writing strategies.

5.2.3   Writing Strategies Used by S1 in Task 1

S1's use of writing strategies in Task 1 is summarised in the following table. A complete table can be found in Appendix 11.

Table 5.1: Frequency of Use of Writing Strategies by S1 in Task 1

Stages	Writing Strategies	Frequency of occurrences
1a. Pre-writing stage: Task orientation 4 min 0 sec (12.2%) Protocols 1-15	*Task orientation* Reading the task Summarising the task	8 7
1b. Pre-writing stage: Planning 6 min 30 sec (19.8%) Protocols 16-28	*Task orientation* Summarising the task Paraphrasing the task *Planning* Global planning for content Global planning for structure Local planning for content	1 1 5 5 1
2. Writing stage: Writing the text 16 min 40 sec (50.8%) Protocols 29-91	*Planning* Global planning for content Global planning for structure Local planning for content Local planning for structure Local planning for style and tone *Composing aloud* *Revising and Editing* Checking Changing local content Changing local structure	1 2 12 6 1 28 3 3 7
3. Post writing stage: Revising and Editing 5 min 40 sec (17.2%) Protocols 92-114	*Revising and Editing* Checking Changing local content Changing local structure	12 1 10

Like the case of WP1, S1's session also occurred in three stages: pre-writing, writing and post-writing. The think-aloud writing session was coded into 114 protocols. As Table 5.1 shows, the pre-writing stage further emerged in two sub-stages, 1a and 1b. The first sub-stage 1a lasted for 4 minutes (12.2%) where S1 only focused on task orientation. Sub-

stage 1b then took up 6 minutes and 30 seconds (19.8%) where the main activity was planning. The writing stage lasted for 16 minutes and 40 seconds (50.8%). Finally, the post-writing stage took up the last 5 minutes and 40 seconds (17.2%) of the writing session, where S1 revised and edited the written text. The following sections report on the use of writing strategies by S1 in these three stages.

The Pre-Writing Stage

<u>Task orientation</u>

In the pre-writing stage 1a, S1 familiarised herself with the task by reading it once from beginning to end. When she came across information that was considered important, she underlined it. This pattern took up the first four minutes of the session from protocols 1 to 15. Table 5.1 shows that S1 used the strategy *Reading the task* eight times and *Summarising the task* seven times. She explained in the stimulated recall interview that these actions helped her piece together all the information given in Task Sheet 1 (Appendix 1):

> S1: I relate to the situation because I already underlined some of the key words
> and then I further wrote down this is problem number one and then I referred to
> the second problem and then I wrote P2.

During this stage, she first read the background of the task, then the situation and finally the writing task, according to the sequence given in Task Sheet 1 (Appendix 3). S1 summarised the task by mainly underlining key words and phrases on the task sheet. She wrote only one word "P2" in the margin, which represented problem 2 or the second problem. She explained in the stimulated recall interview that she did not write much in the margins because

> S1: everything is written quite clearly, so I just highlighted the key points and then
> as I know that my role is to do something for Mabel, and then her major
> responsibility would be to deal with the daily cash report and the treasury
> biweekly report and so I just highlighted those words.

<u>Planning</u>

The main activity of the pre-writing sub-stage 1b was planning, and this took up nearly one-fifth of the total length of time. S1 wrote an outline for each of the paragraphs by

scribbling the main points on the task sheet. In total, she wrote 73 words by hand, and she followed her plan very closely when writing the text on the computer. She was the only subject who created acronyms for some items that were frequently mentioned in the task sheet. For example, *TBR* was used to represent *Treasury Biweekly Reports* and *DCR* for *Daily Cash Reports*. Acronyms were invented probably because she wanted to be efficient with her planning. Sub-stage 1b began with S1 further orientating to the writing task. She paraphrased the task and summarised it in protocols 16 and 17 respectively. In the stimulated recall interview, she explained that "as soon as I had read the writing task, I tried to relate the points that I could still remember in the situation and the background... to the objective". So in the first two protocols of sub-stage 1b, she did further task orientation. Then from protocols 18 to 27, S1 planned her text on a global level. She planned the global content and global structure five times each. An examination of these ten think-aloud protocols (from 18-27) shows that S1 alternated content and structure in her planning, by first indicating the number of main points that should be included in each section, before drafting the content in her plan. The following example shows this pattern:

> Protocol 18: that means there are two main concerns in this writing

> Protocol 19: um here what is the current problems include problem in the daily cash which is about the accuracy of the daily cash report and the other problem is about um the treasury biweekly which is not in-depth enough so I should provide him with some clue and then so that he can find some ways to help

In protocol 18, S1 planned the global structure by deciding that she should include "two main concerns in this writing". She then moved on to planning the content of the main points in protocol 19. This pattern of planning the global structure to be followed by global content was evident throughout the pre-writing sub-stage 1b. The last protocol (protocol 28) of this sub-stage focused on local planning for content before S1 started composing on the computer.

The Writing Stage

The writing stage occurred from protocols 29 to 91. During this stage, three types of strategies were used, namely, *Planning, Composing aloud* and *Revising and Editing*.

Planning

Most of the planning made during the writing stage was on a local level. As Table 5.1 shows, strategies for local planning were used 19 times during this stage, whereas those for global planning were used three times. S1 made use of global planning only when she finished writing a paragraph, and was about to start a new one. For instance, after she had finished writing the introduction, S1 made a conscious effort of planning the global structure in protocol 50 and then planning global content of the following paragraph in protocol 51:

> Protocol 50: and here is the introduction, the main body so I start the second paragraph

> Protocol 51: problem more details because I just wrote that there are some room for improvement I didn't actually write the problems so it won't be repetitive the problem

In protocol 50, S1 planned the overall structure of the text. Having finished writing the introduction, she made a conscious progression to the "main body" section. Then in protocol 51, she planned the overall content of the second paragraph by saying that she would write about the problems in greater detail. Likewise, S1 did some planning to the global structure in protocol 89 after she had finished writing the body of the memorandum:

> Protocol 89: this is the end of the main body I should add some word for concluding

In this protocol, she indicated that her writing had come to the end of the body, and she should write the conclusion. In this instance, she did not however plan the global content.

Apart from these three instances of global planning, the other planning strategies were on a local level. Strategies for local planning were used 19 times during the writing stage, 12 of which were local planning for content, six times for local structure, and once for style and tone. S1 made use of the strategy *Local planning for content* to plan what to write next. *Local planning for structure* occurred six times: twice focusing on the structure of phrases in protocols 53 and 67, twice on the use of grammar including the use of determiner in protocol 72 and modal verbs in protocol 76, and twice on the use of

vocabulary in protocols 80 and 83. Even though S1 mentioned earlier that she was not as concerned about her tone as her grammar, she did plan for local style and tone once. In protocol 36, she wanted to present herself as "a friendly person to work with", as explained in the stimulated recall interview:

> S1: ...at first I put XYZ Company, and then I thought maybe I can be more specific and then I said Treasury Department because we are working so closely colleagues and then later on I also describe we will be working very closely and so for the first phrase I think it will make X feel that I am a friendly person to work with.

The data confirm what was discussed in the previous section regarding S1's intention of establishing common ground with her reader. In this instance of *Local planning for style and tone*, because S1 wanted her reader to "feel that I am a friendly person to work with", she made an effort of coming up with a welcoming introduction.

Composing Aloud

There were 28 instances of *Composing aloud*, all of which occurred in the writing stage. S1 composed aloud in 28 chunks, which vary in number of words, ranging from two to 70. In other words, the shortest stretch of writing contained two words, whereas the longest one contained 70 words in protocol 84:

> Protocol 84: about the daily cash reports I would suggest that the mainland office should work closer together um and the internal transfer events should be booked this aims at reducing the discrepancies with the reports generated by the Accounting Department and in addition um written records are are always more reliable and by keeping these records we can easily keep track of the in keep track of the internal transfer events um on the other hand the treasury biweekly reports is

In this instance, S1 wrote two solutions in about two minutes without pausing. These solutions can be found in the fourth paragraph (lines 23-28) of her text.

Revising and Editing

An examination of the writing strategies in Table 5.1 shows that the most frequently used strategies were those for revising and editing. They were used 36 times: 13 of which were used in the writing stage, and the remaining 23 times in the post-writing stage. During the writing stage, S1 made use of *Checking* strategy three times in protocols 55, 78 and 82,

whereby she checked her text by reading back what she had written. There were three instances when she identified a need for changing the local content, and seven times for changing the local structure. In order that the content was made clearer, there were two occurrences when S1 added a phrase in protocols 33 and 85, and deleted one in protocol 58. In protocol 33, since she realised that she and her reader shared the same job title, S1 decided that it was necessary to add the words *Beijing* and *Hong Kong* next to the job title as a way to differentiate her identity and her reader's. In protocol 85, she added the phrase *the problem on* to specify that *the problem on the Treasury Biweekly Report is more complicated*. In protocol 58, S1 changed the local content by deleting the phrase *they commented that* so that the final text followed the original wording given in the writing task.

In the seven instances of *Changing local structure*, five changes were made to grammar and two to the use of vocabulary. The five changes to grammar were word form from *including* to *include* in protocol 46, determiners from *this* to *these* in protocol 62, singular and plural noun from *report* to *reports* in protocol 69, subject-verb agreement from *there are* to *there is* in protocol 74 and verb from *would be* to *would best suit* in protocol 87. The two changes to the use of vocabulary occurred in protocols 42 and 65. In protocol 42, S1 changed the choice of word from *heard* to *known* in the phrase as *you may have known*, whereas the change in protocol 65 was from *the situation* to *the discrepancy*.

The post-writing stage

Revising and Editing

Table 5.1 also shows that S1 only made use of *Revising and Editing* strategies in the post-writing stage. S1 made further changes in this final stage, one time to change the local content, and ten times to change local structure. The change to local content was a deletion in protocol 113 when she decided not to mention the name of her superior in Hong Kong, but only gave the job title. In the changes to local structure, four were made to sentence structure in protocols 95, 97, 109 and 111, three to grammar in protocols 99, 101 and 107, two to the choice of vocabulary in protocols 93 and 103, and one to punctuation in protocol 105. S1 explained in the structured interview

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that since the tone of her text was not important in this task, she focused more on grammar than on the use of vocabulary:

> S1: As I have mentioned as I feel that I don't really have to care about the tone of this piece of writing, and it could be very friendly and it's kind of like very straight-forward and so for this passage I just need to care about whether there are any grammatical mistakes instead of really care about should I use this vocabulary should I write this sentence in this way.

In short, the most frequently used strategies by S1 when completing Task 1 were those for *Revising and Editing* with a frequency of occurrences at 36 (31.6%), to be followed by *Planning* at 33 (28.9%), *Composing aloud* at 28 (24.6%), and *Task orientation* at 17 (14.9%). The writing stage where S1 made use of *Planning, Composing aloud* and *Revising and Editing* strategies shows the recursive nature of her writing. For the purpose of fulfilling Task 1, S1 seemed to be both a global planner and a reviser. As discussed, she spent about one-fifth of her time planning the text as a whole in the pre-writing stage 1b; and in the post-writing stage, she spent 17.2% of her time checking and making changes to the text. Since she had spent a considerable amount of time planning in the pre-writing stage, her writing seemed smooth, and she did not need to pause too frequently.

In spite of S1's writing efficiency, WP1 commented that her suggestions were not of much help in his work situation. He pointed out that the suggestion that "the Mainland offices should work closer together" (lines 23-24) was too vague, and she should have also suggested how to achieve this goal. Also, the suggestion of keeping "written records" (line 26) to "keep track of the internal transfer events" (line 27-28) was considered not feasible in the real situation because there were so many daily transactions that manual record-keeping was not considered a realistic solution. Furthermore, WP1 did not consider it useful to ask the reader to "review some of our old reports and give us comments about them" (lines 30-31) because "the focus should be put on the requirement of the boss to solve the ultimate problem of the reports" (in WP1's own words), but not the opinions of the reader. Overall, WP1 did not think that the suggestions given in S1's text were appropriate for his work situation.

5.2.4 S2's Interpretation of Task 1

Having explored how S1 tackled her text, this chapter now moves on to reporting the second case. S2 completed Task 1 in 41 minutes and 53 seconds on April 30, 2003. Although she realised that the social motive for writing Task 1 was to improve the treasury reports, she perceived that the problem was caused by the Head Office. Her reader especially had to be responsible for it. S2 said in the stimulated recall interview that she wanted her reader to supervise his subordinates and ensure that they provide him with accurate figures for the production of the reports:

> S2: X will be the person in charge ... part of the data may be supplied by his subordinates so I am just reminding that he should pay attention to the accuracy of the content provided maybe he should ask his subordinates to double check again

As discussed in the interview, S2 felt that her reader needed to take action promptly, otherwise the reports would not be improved. Rather than perceiving it as a shared problem, S2 laid sole responsibility on her reader:

> S2: I want X to know about the problems that we are facing and the effect that will brought forward to Hong Kong if there's no improvement from Beijing Office so I want prompt action.

In S2's view, the social motive was to be achieved by means of giving "instructions" to her new colleague, so that no mistakes would be made in the future:

> S2: ...even if I am giving instructions I need to let him know that I am just giving instructions on behalf of the company or my boss and I don't want to do anything mean or criticise him although I do think he's not doing his job well but I think it's not appropriate to criticise colleagues because this will again affect the morale

As illustrated in the above excerpt, although she wanted to point out her reader's error, she realised that this needed to be done tactfully. She said in the interview that she "did not want to give him an idea that I was criticising him". To help him understand the problem, as well as how to solve it, both the cause of the problem and two solutions were put forward. As discussed in the interview, S2 intended to instruct her reader in the situation. While she tried not to criticise him for not doing his job properly, she felt the importance of giving clear instructions.

5.2.5 S2's Written Text 1

At an average writing speed of 13.3 words per minute, S2 produced a text of 357 words:

To: X, Treasury Officer (Beijing Office)
From: Mabel, Treasury Officer (Hong Kong Office)
Subject: Improving the quality of Treasury reports
Date: 30 April 2003

5   As mentioned by Y, Manager of the Treasury Department in the Hong Kong
       Office, we are currently facing some problems concerning the inaccuracy of the
       Daily Cash Reports. We are writing this memo to explain this situation, so that
       you can help us.

       As you know, the daily cash reports and treasury reports of all offices in China
10   are sent to your office for consolidation before sending to us. Recently, we
       encounter some problems relating to both reports. We have tried to find out the
       reasons, stated as follows:

       1. There is a difference in recognizing the cash income from different
           sources. In theory, only cash obtained from external sources should be
15   booked, and those from internal sources should be offset. However, we
           found out cash income from both sources are recognized in reality. This
           results in discrepancies in the figures of the cash reports.

       2. The Treasury report is not in depth enough. More information regarding
           the cash flow forecast and other information required from the upper
20   management should be provided.

       Some suggestions are provided below in order to curb with the problems
       mentioned.

       1. Better communication should be done in order to make sure that the
           classification of income follows the theory. It is also suggested that the
25   figures from the cash reports are double-checked for verification
           purposes before sending to the Hong Kong office.

       2. Ensuring the information required from the upper management are
           provided in the Treasury Biweekly reports. Please be reminded to pay
           attention to the accuracy of the content provided and the format of the
30   reports presented.

       Please ensure solutions are carried out as soon as possible to help the current
       situation. It is important to have the required reports to be accurate and
       informative enough. This will certainly improve the quality of the consolidation
       reports generated and help the upper management to make accurate cash flow
35   planning.

       Should you have any enquiries or uncertainties regarding this situation, please do
       not hesitate to contact me on 21267894.

S2 makes an attempt to achieve the social motive for writing, which is to improve the treasury reports, by giving her reader instructional advice on both the reasons of the problem, and the solutions to it. She also makes an attempt to open a dialogue with her reader in the first two paragraphs where the pronoun *you* is used once in each of the two paragraphs:

> Lines 7-8: ...so that *you* can help us.
>
> Lines 9-10: As *you* know, the daily cash reports and treasury reports of all offices in China are sent to your office for consolidation before sending to us.

Like S1's text, the flow of dialogue is however interrupted with an absence of this inclusive pronoun *you* in the middle paragraphs. It is not until the last paragraph where S2 used this pronoun one more time:

> Lines 36-37: Should *you* have any enquiries or uncertainties regarding this situation, please do not hesitate to contact me on 21267894.

In the above instance, S2 seems to have taken up the role of a superior and asks her reader to consult her if he has "any enquiries or uncertainties". Other than adopting an authoritative voice, it seems that S2 also creates a sense of antagonism between her office and her reader's office. In the first two paragraphs, the pronouns *you* and *we* are distinctly used to indirectly point out how the problem affects the Hong Kong Office:

> Line 6: ... *we* are currently facing some problems concerning the inaccuracy of the Daily Cash Reports.
>
> Lines 7-8: *We* are writing this memo to explain this situation, so that *you* can help us.
>
> Lines 9-12: As *you* know, the daily cash reports and treasury reports of all offices in China are sent to your office for consolidation before sending to us. Recently, *we* encounter some problems relating to both reports. *We* have tried to find out the reasons, stated as follows:

Unlike WP1 who tries to create for his reader his solidarity with the team, S2 does not seem to include her reader as part of the team. On the contrary, she seems to be antagonistic towards the problem that she considered being caused by her reader and his office. S2's authoritative voice is further created by the strong modal *should* in the following sentences:

Lines 14-15: In theory, only cash obtained from external sources *should* be booked, and those from internal sources *should* be offset.

Lines 18-20: More information regarding the cash flow forecast and other information required from the upper management *should* be provided.

Lines 23-24: Better communication *should* be done in order to make sure that the classification of income follows the theory.

In all the above examples, S2 gives "instructions" to her reader. The first sentence (lines 14-15) instructs her reader to be cautious about the treatment of cash from external and internal sources. The second sentence further instructs her reader to obtain "more information regarding the cash flow forecast". In the third sentence, S2 asks her reader to maintain "better communication" with other branch offices in China. Not only does the use of the strong modal make the tone commanding and patronising, the use of passive voice also creates an impersonal feeling. To find out how S2 composed her text, the next section explores her use of writing strategies.

5.2.6 Writing Strategies Used by S2 in Task 1

S2's use of writing strategies in Task 1 is summarised in the following table, and a full account is given in Appendix 12.

Table 5.2: Frequency of Use of Writing Strategies by S2 in Task 1

Stages	Writing Strategies	Frequency of occurrences
1a. Pre-writing stage: Task orientation	*Task orientation* Reading the task	4
	Summarising the task	9
5 min 0 sec (11.9%)	Paraphrasing the task	11
Protocols 1-24		
1b. Pre-writing stage: Planning	*Task orientation* Reading the task	1
2 min 0 sec (4.8%)	*Planning*	
	Global planning for content	2
Protocols 25-28	Local planning for content	1
2a. Writing stage: Writing the text	*Planning* Global planning for content	2
	Global planning for structure	1
13 min 40 sec (32.6%)	Global planning for style and tone	1

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Protocols 29-79	Local planning for content	12
	Local planning for structure	8
	Local planning for style and tone	1
	Composing aloud	23
	Revising and Editing	
	Checking	2
	Changing local structure	1
2b. Writing stage: Planning	*Task orientation*	
	Reading the task	1
	Summarising the task	1
4 min 0 sec (9.6%)	Paraphrasing the task	1
Protocols 80-91	*Planning*	
	Global planning for content	2
	Global planning for structure	1
	Local planning for content	2
	Revising and Editing	
	Checking	1
	Changing local content	1
	Changing local structure	2
2c. Writing stage: Writing the text	*Task orientation*	
	Reading the task	2
	Summarising the task	3
13 min 6 sec (31.3%)		
	Planning	
Protocols 92-144	Global planning for content	1
	Global planning for structure	3
	Local planning for content	7
	Local planning for structure	11
	Local planning for style and tone	1
	Composing aloud	20
	Revising and Editing	
	Changing local content	1
	Changing local structure	3
	Changing local style and tone	1
3. Post writing stage: Revising and Editing	*Planning*	
	Global planning for structure	1
4 min 7 sec (9.8%)	*Revising and Editing*	
	Checking	2
Protocols 145-148	Changing local structure	1

As Table 5.2 shows, S2's think-aloud writing session for Task 1 occurred in three stages: pre-writing, writing and post-writing. As in S1's text case, the data also show that S2's pre-writing stage further emerged in two sub-stages, 1a and 1b, with the former focusing on task orientation, and the latter on planning. In sub-stage 1a, S2 spent 5 minutes (11.9%) reading and interpreting the task. During this period of time, S2 read the writing task in the following sequence: the situation, the task and finally the background. Pre-writing sub-stage 1b lasted for 2 minutes (4.8%), and it was largely devoted to planning. Then the writing stage emerged in three sub-stages: 2a, 2b and 2c. The writing stage 2a lasted for 13 minutes and 40 seconds (32.6%), during which S2 was mainly writing the text. Although she made frequent use of planning strategies in this stage, the main activity was still predominantly writing. Sub-stage 2b, which lasted for 4 minutes (9.6%), was devoted to planning. In the final writing sub-stage 2c, S2 was mainly writing for another 13 minutes and 6 seconds (31.3%). The post-writing stage lasted for 4 minutes and 7 seconds (9.8%), where S2 mainly revised and edited the text. S2's think-aloud writing session was coded into 148 protocols. Appendix 12 gives a complete table displaying the coding of these protocols with excerpts from the stimulated recall interview and the structured interview in the *Evidence* column.

The Pre-Writing Stage

The pre-writing sub-stage 1a took up the first 24 protocols, and sub-stage 1b four protocols from protocols 25 to 28. As mentioned earlier, S1 focused on task orientation in sub-stage 1a. In the first 24 protocols, she used the strategy *Reading the task* four times, *Summarising the task* nine times, and *Paraphrasing the task* 11 times. The strategy *Reading the task* was comparatively less frequently used than the other two in this stage. S2 explained in the stimulated recall interview that she did not find it necessary to read the task word for word; instead she only scanned for essential information:

> S2: I know what I'm looking for that is I am not reading it word by word again. I am trying to scan for the points I need before I really start the task.

S2 summarised the information given in the task sheet either by highlighting key words or writing notes in the margins. When the subject paraphrased the writing task, she re-phrased the information by changing both vocabulary and sentence structure so that it became different to that given in the task sheet.

The pre-writing sub-stage 1b was mainly devoted to *Global planning for content.* This strategy was used twice when S1 hand-wrote some notes in the blank space on the task sheet. Her notes have been typed up and presented in the *Evidence* column from protocols 25 to 27 in Appendix 12. To facilitate planning, she referred back to the task sheet once and read aloud the following information given in the task:

> Protocol 26: and then I have to provide some clue in order to find ways to improve send the reports to Beijing Office send to the Hong Kong Office from

The above protocol was coded as *Reading the task.* Upon finishing planning the global content of her text, S2 planned the local content in protocol 28 before she started composing on the computer.

The Writing Stage

The writing stage occurred in three sub-stages from protocols 29 to 144. While the initial and the final sub-stages, 2a and 2c, focused on writing the text, the middle stage 2b was devoted to planning. The need for further planning was due to the fact that S2 had overlooked two points given in the task sheet. She realised this mistake in protocol 80:

> Protocol 80: ...forgot to mention this problem is...

To rectify this mistake, S2 paused her writing and did further task orientation and global planning in sub-stage 2b. *Planning* strategies were the most frequently used in the writing stage, with a frequency count of 53 as opposed to 43 for *Composing aloud,* 12 for *Revising and Editing* and 8 for *Task orientation.* This section first focuses on *Planning* strategies, then *Revising and Editing,* and finally *Task orientation* in the writing stage.

Planning

As mentioned earlier, writing sub-stages 2a and 2c focused on writing the text, and 2b on planning. In sub-stages 2a and 2c, planning mainly occurred on a local level, while planning was mostly of a global nature in sub-stage 2b. In writing sub-stage 2a, *Global planning* strategies were used four times, and *Local planning* 21 times. On a global level, S2 planned twice for content, one time for structure, and one time for style and tone. The two instances of *Global planning for content* occurred in protocols 42 and 44. In protocol

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42, S2 was planning how to summarise the overall content of the text in a phrase to be used in the subject line of the memorandum:

> Protocol 42: here is about consolidations current problems quality of the consolidation OK yeah maybe I should write consolidation quality of quality of quality of reports of treasury reports quality of treasury no I should write

She explained in the stimulated recall interview that "the subject is very important so X knows what it is about before he looks at the memo". The other instance of *Global planning for content* occurred in protocol 44 when she finished writing the heading of the memorandum and was planning to write about the problems of the treasury reports as laid out in her hand-written plan. Then soon after this she planned for global style and tone:

> Protocol 45: um well but this is rather a personal one I am writing to him only...

S2 further explained her choice of an informal tone in the stimulated recall interview:

> S2: I mentioned that it's rather personal in the sense that it's really so personal that we are friends but I think if I am just writing to X alone, then maybe I do not need to focus a lot of strength on deciding on what tone to use or what words or formality level because I am just I am supposed to know him...

The last instance of *Global planning* in writing sub-stage 2a occurred in protocol 68 after S2 had finished writing the first two paragraphs and paused in line 12. At that moment, she was planning the global structure of the text, and decided that she should include two reasons:

> Protocol 68: OK so I've mentioned two points here...

Local planning strategies were used 21 times in this stage. Of these instances, 12 focused on content, eight on structure and one on style and tone. S2 planned the local content by considering what to write next in her text. The eight instances of *Local planning for structure* included three for sentence structure in protocols 52, 54 and 56, two for phrases in protocols 70 and 74, two for vocabulary in protocols 48 and 78 and one for tense in protocol 76. The one instance of *Local planning for style and tone* occurred in protocol 64:

> Protocol 64: we recognise a problem um we recognise um I should not say that there is a quality problem we recognise um that for preparation um...

As far as S2 was concerned, the reports submitted by her reader were of poor quality. However, she did not want to point out his mistake directly because "I think it's too mean to do so". Although S2 has considered her tone of writing, it is important to note that her interpretation of the situation was different from the reality, where the reader who was new to the company, was not held responsible for the mistakes made in the treasury reports.

Then in writing sub-stage 2b, planning mainly occurred on a global level. There were three instances of global planning, two times for content and one time for structure. Local planning took place twice, both of which were for content. This stage began at a point where S2 had finished writing the first reason up to line 17. As mentioned before, S2 realised at this point that she had left out the second problem of the treasury reports, which was related to a lack of in-depth analysis. In the stimulated recall interview, she explained that:

> S2: Because this time I think I skipped too fast that's why I missed out two points and I have to add on to my writing in the later part which I think consumes some time.... At first I thought these reasons are something supplementary, but it turns out that they are something that should be included.

Upon realising this, she made further global planning for content by hand-writing some notes on the task sheet. *Global planning for content* occurred twice, first in protocol 80, then protocol 84. *Global planning for structure* occurred in protocol 90 when she was about to resume writing and was thinking about the overall structure of the text. *Local planning for content* occurred twice, first in protocol 86, then in 91.

In writing sub-stage 2c where the main activity was writing the text, planning was mostly on a local level. *Local planning* strategies were used 19 times, and *Global planning* four times. Of the 19 instances of *Local planning*, seven of them were to plan content, 11 structure and one style and tone. Comparatively speaking, S2 paid more attention to the choice of vocabulary when she planned the local structure. Of the 11 occurrences of *Local planning for structure*, five of them focused on vocabulary in protocols 97, 108, 112, 127 and 139, four on sentence structure in protocols 116, 122, 131 and 133, one on phrase in protocol 120 and one on contraction in protocol 143. The single

instance of *Local planning for style and tone* occurred in protocol 106 where S2 was thinking about the formality of the word *hereby*. At last, she decided not to use this word because she thought it was too formal:

> Protocol 106: hereby is a word too formal I think um maybe we can say we'd like the solutions some suggestions

Having reported on her use of planning strategies, the next section turns to *Revising and Editing* strategies used in the writing stage.

Revising and Editing

Revising and Editing strategies were the second most frequently used apart from *Composing aloud*. They were used throughout the writing stage: three times in sub-stage 2a where the focus was on writing, four in 2b when S2 was making further planning, and five in 2c when S2 again focused on writing the text. In total, S2 used the strategy *Checking* three times, where she checked her text by reading aloud what had been written. These three instances of *Checking* occurred in protocols 35 and 39 in sub-stage 2a, and 88 in 2b. The other instances of *Revising and Editing* were all changes on a local level. These include six changes to structure, two changes to content and one to style and tone. The high frequencies of both planning for structure and making changes to it suggest that S2 paid more attention to structure than content or style and tone on a local level.

The six changes to local structure occurred in protocols 57, 85, 89, 123, 140 and 141. They were three changes to phrases in protocols 57, 89 and 123, and three to vocabulary in protocols 85, 140 and 141. Both changes to the local content were additions. As mentioned, S2 had missed some information from the task sheet. When she realised that not only were there problems with the daily reports, but also the biweekly reports, she changed the phrase "some problem relating to the daily cash reports" to "some problems relating to both reports" in protocol 87, and explained this change in the stimulated recall interview:

> S2: Um this is where I said because at first I just relating to the daily cash report, and then I change it to both reports because this is after the point that I recognise I missed out something.

Ho: So um you changed it from

S2: "relating to the daily cash reports" to "both reports"

The change to local style and tone occurred in protocol 107 where S2 found the word *hereby* too formal.

Task Orientation

Apart from *Revising and Editing* strategies, S2 also made use of *Task orientation* strategies in the writing stage, although not to a great extent. *Task orientation* strategies were used eight times, three in sub-stage 2b and five in 2c. During writing sub-stage 2b where the focus was on planning, S2 needed to refer to the task sheet again. As Table 5.2 shows, the strategies *Reading the task*, *Summarising the task* and *Paraphrasing the task* were used once each. Later in writing sub-stage 2c, S2 also found it necessary to refer to the task sheet. *Task orientation* strategies were further used five times, all near the beginning of writing sub-stage 2c that lasted from protocols 92 to 144. They were two instances of *Reading the task* in protocols 93 and 99, and three instances of *Summarising the task* in protocol 94, 100 and 103.

The Post-Writing Stage

The post-writing stage occurred from protocols 145 to 148. At the beginning of this stage, S2 spent some time trying to format the text by inserting a line to divide the heading and the body of the memorandum in order to make her text look conventional:

> Protocol 145: I'm just trying to make the format... I'm just trying to make a line here so that because usually those memos have after those to and from subject they have a line here I'm just trying to make a line...

This protocol in which S2 was trying to format her text was coded as *Global planning for structure*. Apart from this instance of planning, the remaining three protocols in the post-writing stage were all *Revising and Editing*. S2 was mostly reading and checking her text in protocols 146 and 148, and "corrected a grammar mistake" in protocol 147 from *helps* to *help* in line 34.

Overall, Table 5.2 shows that the most frequently used strategies by S2 for completing writing Task 1 were those for *Planning* at a frequency count of 57 (38.5%),

followed by strategies used for *Composing aloud* at 43 (29%), *Task orientation* at 33 (22.3%), and *Revising and Editing* at 15 (10.2%). *Planning* strategies were used in all stages except the pre-writing sub-stage 1a where the main activity was task orientation. The least frequently used strategies were those for *Revising and Editing*. They had a comparatively low frequency of occurrence although they were used in both the writing and the post-writing stages. The data show that S2's writing had a recursive nature. For instance, all type of strategies including those for *Task orientation*, *Planning*, *Composing aloud* and *Revising and Editing* were used in the writing sub-stage 2c. While *Planning* strategies were most frequently used, S2 was largely a local planner in this task. As mentioned, a few instances of *Global planning* occurred only when she realised she had left out some important content.

When the text was given to WP1 for comment, he pointed out the inappropriateness of the tone in S2' text by saying that:

> WP1: it should be a memo from a treasury officer to a treasury officer, a same level communication. The memo above, I think, was too formal and looked like a memo from a supervisor to her subordinate. We usually do not say 'please ensure... are carried out... asap' to colleagues, it was rather odd to me.

Apart from pointing out the unconventional way of writing to colleagues of the same level, WP1 also commented that further suggestion as to how to maintain "better communication" should have been made. As discussed in the structured interview, S2 considered that the written text was meant to "remind the Beijing Office to provide more accurate data and to mention that the problem had direct effect on the Hong Kong Office". In this quote, she chose relatively strong verbs such as "remind" and "mention". She further discussed in the same interview that she was to ensure that her reader understood the consequence of the problem so that he would take immediate action:

> S2: I think he will try to make some action or make some improvement as soon as possible because if there are bad consequence on the Hong Kong company then he will actually be affected also....

Considering her reader as solely responsible for the problem, she also projected the same message in the text. As a result, her text carried an authoritative tone, which was considered inappropriate. Due to S2's idiosyncratic way of interpreting the writing task, WP1 commented that her text failed to achieve the social motive for writing

5.2.7　S3's Interpretation of Task 1

Having discussed S2's case in Task 1, this chapter now turns to the third university subject. S3 completed Task 1 on March 24, 2003 in 48 minutes and 40 seconds. S3 interpreted writing Task 1 in a way different to that of WP1's. According to what had been discussed in the structured interview, the social motive for writing was to help her reader "correct" an accounting error. Rather than perceiving it as a shared problem as in WP1's case, S3 considered her reader as solely responsible for the error. As in S2's case, S3 also considered herself more superior than her reader, and hence found it necessary to point out the problem directly:

> S3: Now it's a superior talking to a subordinate. You still need to be polite, but no need to think about how this writing will affect the future relationship... I think I need his report to do the future plan so I think he's under me.

She interpreted the main purpose of the task as stating a problem for her reader's attention. As discussed in section 4.2.1, the procedure of producing the bi-weekly reports was rather complicated. The reader was responsible for consolidating the reports provided by the different branch offices in China, before sending them to S3 to write a final written report. Because of this work procedure, S3 perceived herself as a gate-keeper, and thus had more power over her reader. This interpretation of the task had a direct effect on the text produced.

S3 further admitted in the structured interview that the work situation was difficult to understand. She especially found the relationship between her office and the Beijing Office confusing. The difficulty of the task was expressed in this way:

> S3: at first I don't know I need the report from Beijing Office I don't know it's overseas office. The situation was difficult to understand because I have not much information about my post and I am not familiar with the operation of the company.

It can be seen from the above excerpt and the previous one that even though she treated her reader as a subordinate, she was not entirely confident about her interpretation. She did not think she was given sufficient information about both her "post and... the operation of the company". To play safe, she would adopt a polite tone although she did not need to worry how her writing might "affect the future relationship".

5.2.8 S3's Written Text 1

S3 produced a text of 235 words at an average writing rate of approximately 7.1 words per minute. Her text is given below:

Dear X,

We welcome you be our treasury officer in Beijing office.
I am Mabel, a manager in the Treasury Department at Hong Kong. Since my duties are to future consolidate all the information gathered by her treasury
5   report, it is really important to have an accurate and in correct form of a treasury report.

We are worry about the figures in the treasury report do not match with the figures provided by Accounting Department. One possible reason for such discrepancies maybe that only the cash obtained from external sources is booked,
10   and the internal transfers between any branch offices must be offset or eliminated. It is more appropriate to record both transactions in the accounts.

Besides, I feel the Treasury Biweekly Report cannot satisfy our needs and I hope you would provide a more thorough report in order to facilitate a good analysis.

Moreover, the content and the format of the Daily Cash Report and Treasury
15   Biweekly Report may not in a proper form. We would like you to seek help from the Beijing manager in order to improve the reports. I have already contacted them to provide a more clear guidelines on the reports.

I am pleased to provide any help if you need. Please feel free to contact me if you do not understand what I have mentioned above. Thanks for your help.

20   Yours truly,
Mabel
Manager
Treasury Department
Hong Kong

S3 makes an attempt to achieve the social motive for writing by giving her reader direct instructions. At the same time, she counter-balances her instructional advice with the use of a friendly and polite tone. As mentioned earlier, S3 assumes her role as a superior. She addresses herself as a manager in line 3 in the first paragraph, but in fact her job title is treasury officer, which is the same as her reader's:

> Line 3: I am Mabel, a manager in the Treasury Department at Hong Kong.

Because of this misunderstanding, she gives direct instructions to her reader as shown in the following examples:

> Lines 5-6: it is really important to have an accurate and in correct form of a treasury report

> Line 11: It is more appropriate to record both transactions in the accounts.

Realising that she needs to solicit help from her reader, she attempts to establish an interpersonal relationship with him. Two main strategies she uses for achieving this are the use of tentative language when discussing the problem, and the use of emotive language for expressing her own feelings. When S3 points out her reader's error, she tries to be indirect with the use of tentative language. Two examples are found in her text:

> Lines 8-11: One *possible* reason for such discrepancies *maybe* that only the cash obtained from external sources is booked, and the internal transfers between any branch offices must be offset or eliminated.

> Lines 14-15: Moreover, the content and the format of the Daily Cash Report and Treasury Biweekly Report *may not* in a proper form.

In the above examples, S3 uses the words *possible, maybe* and *may not* to tone down her message so that her reader is more likely to help rectify the situation.

S3 also makes use of emotive language to show her feelings about the situation. The words *worry* (line 7), *feel* (line 12), *hope* (line 12), *would like you to* (line 15), and *pleased* (line 18) in the following sentences aim to show that she is concerned about the problem, and is willing to help her reader to solve it:

> Lines 7-8: We are *worry* about the figures in the treasury report do not match with the figures provided by Accounting Department.

Lines 12-13: Besides, I *feel* the Treasury Biweekly Report cannot satisfy our needs and I *hope* you would provide a more thorough report in order to facilitate a good analysis.

Lines 15-16: We *would like you to* seek help from the Beijing manager in order to improve the reports.

Line 18: I am *pleased* to provide any help if you need.

By sharing her concern with her reader, it is hoped that he is more willing to help solve the problem.

5.2.9   Writing Strategies Used by S3 in Task 1

Having briefly looked at her text, this section now explores the strategies S3 used in the writing session. The following table gives a summary of the writing strategies she used for finishing the task. A full account of the strategies used in each of the protocols is given in Appendix 13.

Table 5.3: Frequency of Use of Writing Strategies by S3 in Task 1

Stages	Writing Strategies	Frequency of occurrences
1a. Pre-writing stage: Task orientation	*Task orientation* Reading the task Summarising the task Paraphrasing the task	8 8 2
8 min 26 sec (17.3%) Protocols 1-20	*Planning* Global planning for content	2
1b. Pre-writing stage: Planning	*Task orientation* Reading the task	2
5 min 19 sec (10.9%) Protocols 21-32	*Planning* Global planning for content Global planning for structure Global planning for style and tone	6 3 1
2. Writing stage: Writing the text	*Task orientation* Reading the task	3
33 min 5 sec (68%) Protocols 33-84	*Planning* Global planning for content Global planning for structure Local planning for content Local planning for structure Local planning for style and tone	2 3 17 1 3
	Composing aloud	21
	Revising and Editing Changing local content Changing local structure	1 1
3. Post writing stage: Revising and Editing	*Revising and Editing* Checking Changing local structure	4 3
1 min 50 sec (3.8%) Protocols 85-91		

S3's writing session occurred in three stages: pre-writing, writing and post-writing. Like the previous two cases of S1 and S2, the pre-writing stage also occurred in two sub-stages, where S3 familiarised herself with the writing task in sub-stage 1a, and then

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planned for her writing in sub-stage 1b. It can be seen from Table 5.3 that she spent 8 minutes and 26 seconds (17.3%), mainly reading and interpreting the writing task in 1a. Sub-stage 1b, which lasted for 5 minutes and 19 seconds (10.9%), was mainly devoted to planning. The writing stage lasted for 33 minutes and 5 seconds (68%). The writing session finished off with the post-writing stage, with S3 focusing on revising and editing in 1 minute and 50 seconds (3.8%).

The Pre-Writing Stage

The pre-writing sub-stage 1a took up the first 20 protocols of the writing session. As mentioned, this sub-stage was mainly devoted to task orientation. During this stage, *Task orientation* strategies were used 18 times: eight times reading the task, eight times summarising it, and two times paraphrasing it. In the remaining two protocols, S3 planned for the global content. The writing session began with S3 paraphrasing the writing task in her own words in protocol 1, and then summarising it in protocol 2. The same pattern of strategy use was also found in protocols 3 and 4. S3 then planned for the global content in protocol 5, where she planned to tell her reader what a good treasury report should be like. Seeing that no such information was provided in the task, she abandoned this idea and decided not to mention this point in her memorandum. The following excerpt from the stimulated recall interview helps explain what she was thinking at that time:

> Ho: Why do you want to find what a good treasury report is?
>
> S3: Because I read the writing task first it says we need to improve the quality of the reports so I want to find what should I need in the treasury report, so I want to find it.... Since I can't find any data so I forget this point, so I will not mention what is a good report.

S3 then alternated the strategies *Reading the task* with *Summarising the task* four times from protocols 6 to 13. After that, she planned the global content for a second time in protocol 14, where she planned the nature of the accounting problem. From protocols 15 to 20, S3 continued to read and summarise the task. Although the writing task was given in the last section of Task Sheet 1, S3 read it at the initial stage as soon as she had finished reading the first point given in the background information. She explained in the

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stimulated recall interview that this was to help her collect essential information as she was reading along. The following gives an excerpt of the interview:

> S3: Because I want to save the time I want to know what will I do in the writing task and then I reading back the background so I can figure out the information I need in the memo.

The pre-writing sub-stage 1b took place from protocols 21 to 32. In these 12 protocols, *Task orientation* strategies were used twice, and *Global planning* strategies ten times: six times for content, three times for structure and once for style and tone. During this sub-stage, S3 scribbled 22 words on the task sheet. As soon as she started planning the global content in protocol 21, S3 needed to read the task again in protocol 22. The same pattern of strategy use, that is, *Global planning for content* to be followed by *Reading the task*, occurred in protocols 23 and 24. Then, from protocols 25 to 32, S3 alternated *Global planning for content* with *Global planning for structure*, except in protocol 30 where she planned for *Global style and tone*. In this protocol, she considered whether she should present all the problems of the treasury reports before giving solutions, or alternate problems with solutions:

> Protocol 30: and then I am thinking whether I should tell him what is the problem and then a solutions or just tell him all the problems first and then solutions later I am thinking about it (pause: 9 seconds) it is better to give him a solution first because it is more friendly because when I pointing all the problems about him he may feel some he may feel bad about it

She finally decided to alternate problems with solutions because she wanted to build a friendly relationship with her reader by not mentioning all the problems at the beginning of her writing. When further probed about this point in the stimulated recall interview, S3 explained her reason for making such a decision:

> S3: No, if I tell all the problems in the first few paragraphs he feels bad because I just pointing out what his fault so problem suggestion problem suggestion I think it's better.

She decided to focus on one problem at a time instead of listing all the problems at the beginning of the memorandum because she believed that by doing so, her reader would feel less negative about her writing.

The Writing Stage

The writing stage lasted for 33 minutes and 5 seconds from protocols 33 to 84. In these 52 protocols, S3 made use of all types of strategies. As Table 5.3 shows, *Task orientation* strategies were used three times, *Planning* strategies 26 times, *Composing aloud* 21 times and *Revising and Editing* strategies two times. During the writing stage, S3 needed to further understand the writing task by reading it again three times at different points, in protocols 37, 68 and 72. For instance, in protocol 37, she tried to understand her role better by referring to the writing task again. The following is an excerpt of this protocol:

> Protocol 37: OK Um now I find Y (name of superior) (pause: 9 seconds just looking at task) now I am trying to being more understand my background

She also explained in the stimulated recall interview why she found it necessary to read the writing task again:

> S3: Since I when I'm typing I feel confused about who I am so I read it again.

In the other two instances when she read the task again, S3 wanted to make sure that she had not missed any important information from the task. The need for further task orientation was mentioned in the stimulated recall interview:

> S3: The flow of the report, um actually at first I don't know I need the report from Beijing Office I don't know it's overseas office.

She pointed out that because she was not familiar with the operation of the company, it was difficult for her to form judgements about the work situation, and thus she found it necessary to further read the task.

Planning strategies were most used frequently in the writing stage for a total of 26 times. Among these instances, *Global planning* strategies were used five times, and *Local planning* 21 times. Among the five instances of *Global planning*, S3 planned for content twice and structure three times. Three instances of *Global planning* occurred either before or after S3 read the task. It seems that whenever she made *Global planning*, she had to refer to the writing task. As mentioned, S3 made use of the strategy *Reading the task* three times in the writing stage, in protocols 37, 68 and 72. While protocol 37 was followed by *Global planning for content* in protocol 38, protocols 68 and 72 followed from global planning for structure in protocol 67 and global planning for content in

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protocol 71 respectively. The remaining instances of *Global planning for structure* occurred in protocols 48 and 81 where S3 planned for paragraphing.

Among the 21 instances of local planning, 17 of them were to generate local content, in order words, what to write next. The strategy *Local planning for structure* was used once in protocol 61 when S3 said very directly that planning was related to the choice of vocabulary:

Protocol 61: maybe I should use another word

As a result of this planning, S3 changed the phrase from *not in-depth enough* to *cannot satisfy our need*. The strategy *Local planning for style and tone* was used three times. The first instance took place near the beginning of the writing stage in protocol 34:

Protocol 34: I think we need to use some buffer I suppose

S3 found it difficult to start the memorandum because on the one hand, it was necessary to point out her reader' error, but on the other hand, she wanted to make her text reader-friendly. S3 expressed the difficulty in the stimulated recall interview:

S3: the first paragraph. It's quite difficult how to write the beginning be more friendly.

Ho: You want to be "more friendly", why?

S3: Because it will make X to willing to correct his mistake.

The need for making her memorandum reader-friendly was also found in protocols 57 and 79:

Protocol 57: I am thinking um which word I should use in order to make the memo be more friendly

Protocol 79: I tell X don't be hesitate to contact the Beijing manager because I tell him I have already contacted the manager in Beijing so that he will not feel so uncomfortable to ask for the manager

In protocol 79, S3 suggested her reader contact the manager in Beijing for help. In order for her reader to feel comfortable about this approach, S3 was planning to write that she had already discussed the matter with the personnel concerned. These instances of *Local*

planning for style and tone confirm the discussion in the previous section where S3 was said to have tried to establish an interpersonal relationship with her reader.

S3 had also made use of *Revising and Editing* strategies in the writing stage. As discussed earlier, she realised the need for changing a phrase in protocol 61, and then made the change in protocol 62. Apart from this change, she also made a change to local content in protocol 41 by adding her title *a manager* to the text. This change conflicted with the information given in the task sheet, which stated that S3 should play the role as the Treasury officer. In total, S3 made two changes, one to local content and one to local structure in the writing stage.

The Post-Writing Stage

The writing session finished with the post-writing stage that lasted from protocols 85 to 91. During this stage, S3 only made use of *Revising and Editing* strategies. In these seven protocols, the strategy *Checking* was used four times, and *Changing local structure* three times. She checked her text by reading back what had been written. All three changes made in this stage were to local structure, in particular to grammar. Two of them were to correct her careless mistakes, one to the use of articles in protocol 86, and the other to delete a phrase that had been typed twice in protocol 88. She explained in the stimulated recall interview what the change was:

> S3: I typed duplicate "and in correct form" so I delete it. I typed "accurate and in correct form and in correct form" so I delete it.

A third change to local structure was to delete the word *comprehensive* in protocol 90 because S3 was not sure how to spell it.

Overall, *Planning* strategies were most frequently used at a frequency count of 38 (41.8%), *Task orientation* strategies the second at 23 (25.3%), *Composing aloud* the third at 21 (23%), and *Revising and Editing* the least frequently used strategies at 9 (9.9%). As in the previous two text cases of S1 and S2, the use of strategies in S3's writing stage also shows the recursive nature of writing. During this stage, she needed to further familiarise herself to the task as well as plan both globally and locally. *Revising and Editing* strategies were also used during this stage. When completing writing Task 1, S3 seemed

to have taken up the role as a planner. In particular, she planned her text on a global level throughout the session except the post-writing stage. It seems that for the purpose of planning, she also needed to further read the task, which she admitted difficult to understand.

As discussed in the last section, S3 made use of emotive language to show her feelings about the situation. This aspect is however, not appreciated by WP1, who commented that more specific and practical solutions should have been given. In particular, WP1 did not think that the suggestion given in lines 15-16 was appropriate. This was because the problem was strictly an accounting one, and "to seek help from the Beijing manager" who was not involved in the treasury matters would not be appropriate. Furthermore, WP1 questioned whether it was necessary for the reader to contact "the Beijing manager" to get clearer guidelines if S3 had already done so. According to WP1, S3's text seems to have failed to achieve the social motive right from the beginning when she misinterpreted her role as the manager of the Treasury Department. Furthermore, in contrary to what she said in the structured interview:

> S3: the problem is technical and the solution is also easy to written because it's also technical,

S3 did not provide any technical solutions for solving the accounting problem. Although S3 was aware of the need for suggesting a technical solution, she failed to do so.

5.2.10 S4's Interpretation of Task 1

Having explored the third case, this chapter now turns to S4, who completed Task 1 on March 29, 2003 in 53 minutes and 30 seconds. When I asked him in the structured interview to comment on the length of his writing time, he compared this particular session with an examination context:

> S4: I don't really know whether is it a suitable time to write because totally I think about 40 minutes to finish the whole task, I haven't calculated because usually the practice is for example one hour you need to write for example is 300 words if one and a half hour it's usually 500 words so basically I use this standard to calculate whether it's appropriate time...because I am still affected by the exams.

Although he was aware that the writing task took place in an authentic workplace, he still operated in a learning mode, and aimed to achieve the epistemic motive for writing as well as the social motive. He understood that the social motive for writing was to present his reader with the problems found in the treasury reports, and suggest solutions. However, as in the previous case of S3, S4 also found it difficult to understand the work procedure and the relationship between the Hong Kong Office and the Beijing Office. In particular, he was not sure whether the Hong Kong Office or the Beijing Office had more power. Although he understood that the Beijing Office is the Head Office, he pondered over the following information given in Task Sheet 1 (Appendix 1) that states:

- Jason is required to further consolidate all the information gathered by the Beijing Office in his treasury reports. As mentioned above, a colleague in the Beijing office helps collect data and information from all branch offices in Mainland China before passing it to Jason in Hong Kong for consolidation.

In the structured interview, he questioned whether the Hong Kong Office had the power to modify reports provided by the Beijing office:

> S4: The instruction is clear, the information something is confusing or some information I need more in-depth... like the chart because the relationship between Hong Kong Office and Beijing Office is I can't I really don't understand the relationship between them who is the head office... but the last one to finalise the report is the Hong Kong Office, so I don't know whether Hong Kong Office has the power to change or to modify the final report.

S4 also commented that while it was easy to understand the meaning of individual points in the task sheet, the overall work situation was not completely clear to him. He said that in order for him to completely understand the global context, he would require additional information although he did not specify what was missing from the task sheet. He understood that the task required him to present to his reader the problems of the treasury reports and possible solutions. Bearing this in mind, S4 included these two sections in his text.

5.2.11 S4's Written Text 1

S4 wrote a text of 241 words in 36 minutes and 5 seconds, at an average writing rate of approximately 6.7 words per minute. The name *Jason* is used as a pseudonym in S4's text:

> Memorandum
>
> To: X, Beijing Treasury Officer
> From: Jason, Hong Kong Treasury Officer
> Date: 29 March 2003
> 5   Subject: The current situation of final treasury report and possible actions
>
> Dear X,
>
> First of all, on the behalf of Hong Kong branch office, welcome to XYZ company.
>
> Recently, the quality of treasury report in our company is not satisfied. The
> 10 accuracy of the treasury report is not achieved. The problems of the report after our office findings are as followings:
>
> 1) The figures in treasury reports are not match with the figures of accounting department, one possible reason behind this is the external settlements is booked, however the internal settlements in our company
> 15   must be offset or eliminated.
> 2) Some staff in our company thinks the content and the format of the treasury report are not fulfills the normal practices of analyzing the report.
> 3) The analysis in the Treasury Biweekly Report is satisfactory, but more
> 20   details analysis should be made.
>
> In order to improve the quality of report, we should provide some actions on it. Our office thinks some actions like providing more specific guidelines to them for analysis. Some information can be obtained from ACCA or other professional organizations. This can make our company's format standardized
> 25 and easier to analysis. Our office knows these suggestions or improvements are not enough, therefore, what possible ways can improve our quality of the reports? We are look forward to hear from you.
>
> Yours sincerely,
>
> Jason

S4 makes an attempt to achieve the social motive for writing by establishing an interpersonal relationship with his reader. He realises that in order to improve the treasury reports, his reader's help and co-operation is essential. Like WP1, S1 and S3, S4 also welcomes his reader at the beginning of his text:

> Lines 7-8: First of all, on the behalf of Hong Kong branch office, welcome to XYZ company.

To get his reader's help, he makes use of two main strategies. First, he tries to adopt an objective tone when pointing out the problems. Second, he puts forward his suggestion with the use of tentative and personal language.

To maintain an objective tone in the section where he describes the problem from lines 9 to 20, S4 does not use any pronouns except the possessive pronoun *our*. In order that his reader does not feel that he has to take sole responsibility for the problems found in the treasury reports, passive voice is used without mentioning the agents in the following sentences:

> Line 9: Recently, the quality of treasury report in our company is not satisfied.

> Lines 9-10: The accuracy of the treasury report is not achieved.

> Lines 19-20: The analysis in the Treasury Biweekly Report is satisfactory, but more details analysis should be made.

In the last example above (lines 19-20), although the strong modal *should* is used, the reader probably does not feel the pressure since the agent or doer is not mentioned.

While S4 tries to maintain an objective tone when he describes problems, he uses more personal and tentative language when writing about his suggestions. In this way, his text allows room for discussion, and his reader does not feel that the suggestions are imposed on him. S4 summaries his suggestions as *possible actions* in the subject line of his text (line 5). He later uses the word *possible* in line 26 to invite his reader to make further suggestions:

> Lines 25-27: Our office knows these suggestions or improvements are not enough, therefore, what *possible* ways can improve our quality of the reports?

This is an open invitation for his reader's contribution, and together with S4's use of personal and tentative language in this paragraph, he aims to maintain a good relationship with his reader. Unlike the last section where he needs to discuss the problem in an objective and neutral manner, S4 uses personal pronouns such as *we* and *you* when putting forward his suggestions. Here are the sentences that include the use of these two pronouns:

Line 21: In order to improve the quality of report, *we* should provide some actions on it.

Line 27: *We* are look forward to hear from *you*.

The use of the pronoun *we* seems to imply that a collaborative effort between S4 and his reader is necessary for solving the problems in the treasury reports. S4 explained in the structured interview that in order that the problems could be ultimately solved, he needed to get the cooperation of his reader as a team-mate. He also wanted to present the Hong Kong Office as caring and non-judgemental:

> S4: although it's work we present I or the office present it just like work in a team so he is not working alone and we present care and help image that Hong Kong Office is not a bad office it's a warm office care other office not for their own interest

As mentioned earlier, S4 found it difficult to completely understand the task requirements, and probably because of this reason, he was not able to come up with any concrete solutions. As a result, the section that discusses the problems is almost twice as long as the one that gives suggestion. While the former section lasts for 12 lines (lines 9-20), the latter section lasts for seven (lines 21-27). He has in fact included only one solution in his text:

> Lines 23-25: Some information can be obtained from ACCA or other professional organizations. This can make our company's format standardized and easier to analysis.

He justified in the structured interview that since "memorandum should not be so long", he therefore did not explain his solutions in detail.

5.2.12 Writing Strategies Used by S4 in Task 1

This section reports on S4's use of writing strategies in Task 1. They are summarised in the following table, and a complete table showing his strategy use in all protocols is attached in Appendix 14.

Table 5.4: Frequency of Use of Writing Strategies by S4 in Task 1

Stages	Writing Strategies	Frequency of occurrences
1. Pre-writing stage: Task orientation - 5 min 30 sec (10.3%) Protocols 1-11	*Task orientation* Reading the task Summarising the task Clarifying the task	 5 5 1
2. Writing stage: 44 min 45 sec (83.6%) Protocols 12-111		
2a. Writing stage: Writing the text 4 min 10 sec (7.8%) Protocols 12-24	*Planning* Global planning for content Global planning for structure Local planning for content *Composing aloud*	 1 2 4 6
2b. Writing stage: Planning 4 min 20 sec (8.1%) Protocols 25-30	*Task orientation* Reading the task Paraphrasing the task *Planning* Global planning for content Global planning for structure	 1 2 2 1
2c. Writing stage: Writing the text 0 min 40 sec (1.2%) Protocols 31-33	*Planning* Local planning for content *Composing aloud* *Revising and Editing* Changing local content	 1 1 1
2d. Writing stage: Planning 4 min 20 sec (8.1%) Protocols 34-40	*Task orientation* Reading the task *Planning* Global planning for content	 3 4
2e. Writing stage: Writing the text	*Task orientation* Reading the task	 1

31 min 15 sec (58.4%)	*Planning*	
	Global planning for content	2
Protocols 41- 111	Global planning for structure	4
	Global planning for style and tone	1
	Local planning for content	13
	Local planning for structure	7
	Local planning for style and tone	4
	Composing aloud	29
	Revising and Editing	
	Checking	4
	Changing local content	2
	Changing local structure	4
3. Post-writing stage: Revising and Editing	*Revising and Editing*	
	Checking	3
	Changing local content	2
3 min 15 sec (6.1%)	Changing local structure	1
Protocols 112-117		

As in the previously reported text cases of S1, S2 and S3, S4's writing session also occurred in three stages: pre-writing, writing and post-writing. As Table 5.4 shows, the pre-writing stage lasted for 5 minutes and 30 seconds (10.3%) where S4 familiarised himself to the writing task with the use of *Task orientation* strategies. The writing stage further emerged in five sub-stages, and they are labelled as 2a, 2b, 2c, 2d and 2e. S4 alternated writing with planning in these five sub-stages, with 2a, 2c and 2e focusing on writing, and 2b and 2d focusing on planning. The writing sub-stage 2a lasted for 4 minutes and 10 seconds (7.8%), where S4 focused on writing the text. Then 2b lasted for 4 minutes and 20 seconds (8.1%) and the time was spent on planning. After that, S4 spent 40 seconds (1.2%) writing the text in writing sub-stage 2c. The following sub-stage 2d was spent on planning again, and its duration was 4 minutes and 20 seconds (8.1%). The final writing sub-stage lasted for 31 minutes and 15 seconds (58.4%) where S4 further focused on writing the text. Then the writing session finished with the post-writing stage of 3 minutes and 15 seconds (6.1%), where S4 focused on revising and editing.

The Pre-Writing Stage

As Table 5.4 shows, S4 only made use of *Task orientation* strategies in the pre-writing stage. From protocols 1 to 11, he used the strategies *Reading the task* and *Summarising the task* five times each, and *Clarifying the task* one time. In the first ten protocols, S4 alternated reading the task with summarising it. He read the task word for word given in Task Sheet 1 from *Background, Situation* to the *Writing task* in the same sequence as that given in the task sheet. He summarised the task by mainly underlining words that he considered important, and occasionally numbered the points he had underlined. In the stimulated recall interview, S4 said that he had been using this strategy for completing writing exercises since secondary school:

> Ho: You were reading the task, and you were underlining as I can see. What were you underlining?
>
> S4: The main points,.mostly is the main points of the writing task.
>
> Ho: Since when did you have this practice?
>
> S4: In the secondary school because the English teacher told us the strategy or even the normal practice of writing an exercise.

In the last protocol of the pre-writing stage (protocol 11), S4 wanted to clarify what he was required to do. He wondered how to improve the treasury reports and turned to me for help:

> Protocol 11: S4: Wow write the actual thing (looking at me)
>
> Ho: It's up to you what to do next.
>
> S4: Wow how to improve it

S4 then decided to start writing the heading of the memorandum. The next section reports on the findings from the writing stage.

The Writing Stage

As mentioned earlier, the writing sub-stages 2a, 2c and 2e were devoted to writing the text, and 2b and 2d focused on planning. While S4 made use of the strategy *Composing aloud* only in sub-stages 2a, 2c and 2e, he made use of *Planning* strategies throughout the writing stage. Not only were *Planning* strategies used throughout this stage, they were also most frequently used, for 46 times, as compared to *Composing aloud* 36 times,

Revising and Editing 11 times and *Task Orientation* seven times. This section reports on S4's use of *Planning* strategies, then *Revising and Editing* strategies and finally *Task Orientation* strategies in the writing stage.

Planning

S4's use of *Planning* strategies is represented in the following table to facilitate further discussion:

Table 5.5 S4's Global and Local Planning in the Writing Stage

Writing sub-stage	Global planning strategies	Local planning strategies
2a. Writing the text Protocols 12-24	Global planning for content 1 Global planning for structure 2	Local planning for content 4
2b. Planning Protocols 25-30	Global planning for content 2 Global planning for structure 1	-
2c. Writing the text Protocols 31-33	-	Local planning for content 1
2d. Planning Protocols 34-40	Global planning for content 4	-
2e. Writing the text Protocols 41-111	Global planning for content 2 Global planning for structure 4 Global planning for style 1 and tone	Local planning for content 13 Local planning for structure 7 Local planning for style 4 and tone
	Global planning for content 9 Global planning for structure 7 Global planning for style 1 and tone	Local planning for content 18 Local planning for structure 7 Local planning for style 4 and tone
Sub-total	*17*	*29*

The use of *Planning* strategies by S4 in the writing stage has a similar pattern to that of WP2's. Both subjects relied comparatively more on global planning when the focus was on planning, and local planning when the focus was on writing the text. Also, both subjects alternated writing with planning so that their writing stage further emerged in sub-stages. Like WP2, S4 also assigned a time slot to write the heading of the memorandum. This happened from protocols 12 to 24 in S4's writing sub-stage 2a. As Table 5.5 shows, during this sub-stage, S4 made use of *Global planning for content* once,

Global planning for structure twice, and *Local planning for content* four times. The two occurrences of *Global planning for structure* took place in protocols 12 and 16, where S4 planned the format of the memorandum:

> Protocol 12: OK let's write the format first the memo format
>
> Protocol 16: Oh I don't know the actual format it seems like that

The strategy *Global planning for content* was used later in protocol 23:

> Protocol 23: of the cash flow statement this is the cash flow the final treasury report treasury reports because he is doing treasury report (checking the task) oh final treasury report (typing)

In this protocol, S4 tried to summarise the content of the whole memorandum, and come up with the subject for the memorandum. He explained in the stimulated recall interview that in this instance, he considered using the phrase *the current situation of final treasury report*, and it was only near the end of the writing stage did he decide to add the phrase *and possible actions* to it. Here is an excerpt from the stimulated recall interview:

> Ho: So you call this "the current situation of final treasury report and possible actions"
>
> S4: "the possible actions" is the last one I add it...
>
> Ho: Why did you decide to add "possible actions" and when did you add it?
>
> S4: When I finished this part, the possible clues... it's better to write this subject rather than just...the requirement is to if I just write the current situation it is not so clear when X read the memorandum.

It can be seen from S4's explanation that the subject of the memorandum was important in that it gave a concise summary to his reader.

Table 5.5 also shows that in the writing sub-stage 2b, S4 only planned on a global level, but not on a local level. The strategy *Global planning for content* was used twice in protocols 25 and 30. In protocol 25, S4 scribbled notes on the task sheet. His notes can be found in the *Evidence* column for this protocol in Appendix 14. S4 referred to his notes as a "plan" for his writing:

> Ho: And I notice that you put some notes you hand write some notes. Did you make use of those notes when you wrote?

S4: Yes.

Ho: What do you call these notes?

S4: <u>Plan</u> I think.

According to what he said in the stimulated recall interview, he followed his plan as a basis for his write-up. The plan, which contained headings and short phrases, was considered a detailed version. Normally it would have been shorter with key words only if he had worked under time pressure. S4 also planned for the global structure once in protocol 29, where the focus was on paragraphing.

The writing sub-stage 2c is made up of three protocols from 31 to 33. As Table 5.5 shows, S4 focused on writing in this sub-stage. He planned the local content once when he planned about how to greet his reader who had just newly joined the company:

Protocol 32: how to how greet him welcome to XYZ company

Having written the greeting in the first paragraph, he decided to make further planning. Table 5.5 further shows that the subsequent stage 2d focused on *Global planning* where S4 planned for *Global content* four times in protocols 34, 36, 38 and 40. These were the instances when S4 further wrote notes to be used in his writing.

In the final writing sub-stage 2e where the focus was on writing, S4 made further planning. During this sub-stage, he planned for content, structure as well as style and tone, on both a global and a local level. The figures given in Table 5.5 illustrate that *Global planning* strategies were used seven times, and *Local planning* strategies 24 times. S4's use of *Global planning* strategies is first reported before the *Local planning* ones. Among the seven instances of *Global planning*, two of them were to plan the overall content, four times to plan the G*lobal structure* and once to plan *Global style and tone*. S4 planned the *Global content* near the end of this sub-stage in protocols 100 and 104. In protocol 100, S4 planned to provide his reader with some clue as to how to improve the treasury reports, by suggesting him to refer to the guidelines given by ACCA:

Protocol 100: OK I provide some clues how about guidelines accounting practice...

In the other instance of global planning for content, S4 made further planning about his suggestion. The strategy *Global planning for structure* was used four times, in protocols 43, 68, 71 and 83. In all these instances, S4 finished writing one paragraph and planned the structure of the whole text. *Global planning for style and tone* took place once in protocol 52 when S4 considered the formality of his text. Since his reader was a colleague of equal rank, he decided that the memorandum should not be too formal, and the use of point form was appropriate:

> Protocol 52: accuracy of the problem using point form will be more clear to state the points usually the memorandum is not very (pause) it's between formal and informal.

S4 further explained in the stimulated recall interview that he thought the memorandum should be "between formal and informal" because he and his reader had the same job position:

> S4: ...because we are the same position so too formal it's I am the senior and you are the junior position, not very good way to write but it is not it cannot be informal because it's for company affairs so what I say is something between formal and informal.

It can be seen that S4 had thought about his relationship with his reader and the formality of his writing in order that he could compose a message appropriate for this context.

During this final sub-stage 2e, *Local planning* strategies were used 24 times: 13 times to generate *Local content*, seven times to plan *Local structure* and four times to plan *Local style and tone*. The seven instances of *Local planning for structure* took place in protocols 58, 76, 80, 85, 89 95 and 97. In the first four protocols number 58, 76, 80 and 85, S4 planned the choice of vocabulary. In protocols 89 and 97, he considered the form of words, and in protocol 95, he planned the structure of a phrase. S4 also made use of *Local planning for style and tone* four times, in protocols 45, 70, 74 and 78. Excerpts of these protocols are given below:

> Protocol 45: ...how to say more sincerely to say the current problem
> Protocol 70: how to write that it's appropriate manner
> Protocol 74: is not better mention upper management in Beijing...
> Protocol 78: ...how to change more polite wording...

To further explain what he was thinking in protocol 74, here is an excerpt from the stimulated recall interview that states the reason why it was not appropriate to mention the upper management in Beijing:

> S4: ... because X is Beijing Office staff, if he knows the upper management is really dissatisfied with this guidelines or format, he will think the management in Beijing is not really like the staff the lower staff in Beijing... maybe there's a situation it's maybe they do not trust each other ... and then X thinks it's strange his main objective is to improve the quality but he thinks it's so complicated the office situation maybe he will not so willing...

S4 was aware of office politics, and he wanted his text to be as non-threatening as possible, so that he could maintain a good relationship with both his reader and the Beijing Office where his reader worked.

Revising and Editing

Having reported on the *Planning* strategies, this section focuses on the *Revising and Editing* strategies, which is the second most frequently used strategies in the writing stage. *Revising and Editing* strategies were used in sub-stages 2c and 2e when the focus was on writing the text. They were used 11 times, once in 2c and ten times in 2e. S4 made a change to the local content in protocol 33 by adding the phrase "on the behalf of Hong Kong branch office" to the first paragraph:

Protocol 33: on behalf of the Hong Kong Office on the behalf

Then in writing sub-stage 2e, six more changes were made, two to change the local content, and four to the local structure. The two instances of *Changing local content* took place in protocols 94 and 107. When suggesting his reader to seek professional guidelines in protocol 94, S4 changed the phrase *ACCA or HKFA* to *ACCA or other professional organizations*. Then in protocol 107, S4 specified what his reader was expected to improve by adding the phrase *quality of*, so that the final version became *what possible ways can improve our quality of the reports*.

The four instances of *Changing local structure* took place in protocols 42, 47, 56 and 109. The changes made in protocols 42 and 109 resulted from checking in the preceding protocols 41 and 108 respectively. The change made in protocol 42 was to

correct a typing error, and the one made in protocol 109 was to add a connector. In protocol 47, the change was to the use of preposition from *of* to *in* as in the phrase *in our company*. In protocol 56, S4 changed the verb from *do* to *are* as in the phrase *the figures in treasury reports are not match*. The remaining two instances of *Checking* took place in protocols 82 and 110. The four instances of *Checking* in protocols 41, 82, 108 and 110 show that S4 checked his text at different points of this writing sub-stage.

Task Orientation

Task orientation strategies were the least frequently used in the writing stage. As discussed in the previous section, S4 found it difficult to understand the task. Probably due to this reason, S4 needed to refer to the task in sub-stages 2b, 2d and 2e. *Task orientation* strategies were used seven times in these three sub-stages. The strategy *Reading the task* was used once in 2b, three times in 2d and once in 2e. The strategy *Paraphrasing the task* was used twice in sub-stage 2b. In sub-stage 2b, S2 read the task in protocol 27, and paraphrased it in protocols 26 and 28, trying to understand it by rephrasing the task in his own words:

> Protocol 26: and my duties is to generate treasury reports OK so I make the treasury report and send to Beijing and prepare daily cash and treasury biweekly reports daily cash reports treasury biweekly reports information help to collect data

> Protocol 28: that mean they are not familiar with the accounting practice so what does Jason what does X do X is doing the treasury report for the Beijing prepare the reports oh so they group it and then to send to Hong Kong office OK

In both protocols, he tried to understand the work procedure of the treasury reports. These were the times when S4 was confused about his role and wondered if he had the power to make any changes to the reports submitted by the Beijing Office, as previously reported in section 5.2.10.

Then in sub-stage 2d when S4 focused on planning, he needed to read the task again in protocols 35, 37 and 39. By reading and collecting relevant information from Task Sheet 1, he came up with notes or his plan for writing about the section related to the three problems of the treasury reports. The last instance of *Reading the task* occurred

in protocol 99 in sub-stage 2e after S4 had finished writing the suggestion about seeking accounting guidelines *from ACCA or other professional organizations* in protocol 98:

Protocol 99: oh some clues to help in order to finds ways to improve so that

The video recording shows that S4 was reading the task in the above protocol. He was probably considering another suggestion. Overall, S4 found it necessary to re-read the task so as to clarify the information given in the task. In the stimulated recall interview, he explained that his uncertainty mainly lay in the nature of the problem:

Ho: Why did you have to go back to the task?

S4: Make more clear I think. Make more clear because that time it's still confusing.

Ho: What were you confused about?

S4: Mainly it's this part, the daily duties of the Hong Kong Office and the Beijing Office. And also the situation because the problem is confuse me is it the problem of the Hong Kong Office or the Beijing Office.

The Post-Writing Stage

Having reported on his use of strategies in the writing stage, this section focuses on the post-writing stage. S4 focused on revising and editing the text in the post-writing stage from protocols 112 to 117. In these six protocols, he checked his text three times by reading aloud what had been written. As a result of checking, three changes were made to the text, two to the *Local content* and one to the *Local structure*. Both changes to the *Local content* were additions. In protocol 113, S4 added the phrase *and possible actions* to the subject of the heading. Then in protocol 114, he made another change by adding his own job title, and his reader's, and explained in the stimulated recall interview that the change was to clarify his identity for his reader:

S4: ...these two titles, Hong Kong and Beijing Treasury Officer because he may not know who am I

The change to the local structure occurred in protocol 116 where S4 changed the structure of a phrase.

To summarise, the most frequently used strategies by S4 in Task 1 were those for *Planning*, at a frequency count of 46 (39.3%), then *Composing aloud* at 36 (30.8%), *Task*

orientation at 18 (15.4%), and *Revising and Editing* at 17 (14.5%). S4 made frequent use of *Planning* strategies for completing Task 1. Furthermore, *Global planning* strategies were used to a great extent at 37% as opposed to *Local planning* strategies at 63%. The need for frequent planning probably resulted from his confusion with some of the information given in the writing task. In this case, planning seems to be used as a compensation strategy for a lack of understanding of the writing task. While he only relied on *Task orientation* strategies in the pre-writing stage and *Revising and Editing* strategies in the post-writing stage, S4 used a combination of different types of strategies in the writing stage. The writing stage thus shows a recursive nature of S4's writing.

It was probable that S4 did not completely understand the writing task, and consequently, the suggestion he made was not accepted by WP1. The workplace subject said that since the problems in the treasury reports were of an internal nature, it was not appropriate to seek help from ACCA, which is an external professional organisation. Furthermore, by comparing Task 1 with the writing requirements of public examinations, S4 did not seem to have fully appreciated the writing experience, and applied his knowledge of accounting, to come up with workable solutions.

5.2.13 S5's Interpretation of Task 1

S5 completed Task 1 on June 5, 2003 in 60 minutes and 55 seconds. To her understanding, the social motive for writing was to "describe the current problem in the data collection process...and suggest solutions". She however chose to only discuss the technical problem, but not the complaint made by the senior staff members. As discussed in the structured interview, this technical problem was not difficult to understand, so she did not have any problem presenting it in her writing:

> S5: Oh, this is quite technical I think it's in accounting area...To this particular problem I don't think it is difficult to write because I have knowledge about this problem before....

To help her reader understand the problem, she decided to give clear explanations and specify the types of information to be collected.

S5 confined her writing to the scope of accounting, and decided not to mention problems other than the technical ones. She discussed the nature of the task in the structured interview:

> S5: I learned about what <u>intra-group transaction</u> and learn about the problems of this kind of transactions if the branches didn't treat the transactions correctly so once I read about the problem it make easier to understand what's going on.

It can be seen from the above excerpt that S5 tried to apply her accounting knowledge of "intra-group transaction" in this writing task. She however admitted in the structured interview that her text had not included the complaint made by the senior staff members. Had she been put in the real situation, she would have dealt with this political issue. She would have aimed to achieve this second motive by writing to her superiors separately and asking them for their comments directly:

> S5: to have a report or letter writing to the upper management to ask about the concrete comments.

S5 was aware that her text was addressed to a colleague of the same rank, and thus the tone could be "semi-formal". While the choice of words did not pose any difficulty for her, she found it challenging to achieve an appropriate tone. She had to ensure that her writing would not upset her reader. The issue of tone was brought up in the structured interview:

> S5: I have to remind myself that I should not use some words too offensive or I have to remind myself the purpose of this writing is not accusing X it's just suggesting ways for improvement I keep in mind I keep reminding myself and I think this is the most difficult part

To S5, it was important to achieve an appropriate tone in order that her reader would be willing to cooperate with her.

5.2.14 S5's Written Text 1

Having reviewed her interpretation of the writing task, this section gives a brief analysis of her text. S5 wrote 352 words in 34 minutes and 50 seconds, resulting in an average writing rate of 10.1 words per minute. As in the cases of S1, S2 and S3, the pseudonym *Mabel* is used in the case of S5. To facilitate discussion of the text written by S5, line numbers have been inserted in the left margin:

To: X, Treasury Officer (Beijing Office)
From: Mabel, Treasury Officer (Hong Kong Office)
Re: Current problems and suggestions on the issue of data collection

As you may notice, one of my duties as a treasury officer is to consolidate all the
5   data collected by you about cashflows and then generate both the Daily cash
report and Treasury Biweekly report. However, recently, our department has
realized some problems in the current data collection process, which we think
will significantly affect the accuracy of both reports generated by the Hong Kong
Officer. I would like to draw your attention in the current situation and the
10   suggestions on the related problem. So that basing on the accurate data, Hong
Kong Office can produce high quality reports.

The major problem in current situation is that the figures generated by Hong
Kong Treasury office do not match with that of Accounting Department. The
discrepancy is resulted because Hong Kong office does not have sufficient
15   details on the intragroup transactions. As a result, they also include the internal
cash transfer between.branches while the correct treatment should be offset such
balance. This problem not only affects the accuracy of the Daily cash report, it
also in turns affect the usefulness of Treasury Biweekly report regarding cash
flow forecast matters.

20   To improve the situation, I suggest you to collect concrete details in every
transaction involved by each China branches. This is particularly important to
decide what kind of accounting treatment should be in placed on each
transaction. So that it can facilitate Hong Kong Office to eliminate the amount
on intragroup transaction which is originally booked, basing on the full details
25   reported from Beijing Office. This will be helpful to Treasury Department in
producing a figure which matches with the one produced by Accounting
Department. Full details should include the parties involved in the intragroup
transaction, the date and the actual amount of transactions.

I hope the above suggestion will be useful to you regarding on what kinds of
30   data should be collected. As a result, with adequate details, the mistake of
including internal transfer can be avoided.

In order to achieve the social motive for writing, S5 makes an attempt to write in a tone

that is neither "offensive" nor "accusing". She maintains this tone with a strategic use of

the pronoun *you* and the use of passive voice. The pronoun *you* is used five times in the

text, three times in the first paragraph, and once each in the third and the last paragraph. It

is absent from the second paragraph when S5 points out the problem of the treasury

reports. The pronoun *you* is used three times in the first paragraph, including one time in its possessive form in line 9:

> Lines 4-5: As *you* may notice, one of my duties as a treasury officer is to consolidate all the data collected by *you*...

> Line 9: I would like to draw *your* attention in the current situation...

Like WP1, S5 also wants to start a dialogue with her reader in the first paragraph. However, unlike WP1's text where the pronoun *you* is used throughout the text, it is absent from the second paragraph in S5's text. This is probably a deliberate choice of S5 so that she can avoid an "accusing" tone when describing the problem. To avoid pointing out who caused the problem, she uses passive voice *is resulted* and *should be offset* in the following two sentences in the second paragraph:

> Lines 13-17: The discrepancy *is resulted* because Hong Kong office does not have sufficient details on the intragroup transactions. As a result, they also include the internal cash transfer between branches while the correct treatment *should be offset* such balance.

The pronoun *you* is used sparingly in the last two paragraphs, once in each of them. This is probably another deliberate choice of S5's so that her reader does not feel the suggestion is imposed on him, and thus avoid an "offensive" tone. The pronoun *you* is used only in the first sentence of paragraphs three and four:

> Lines 20-21: To improve the situation, I suggest *you* to collect concrete details in every transaction involved by each China branches.

> Lines 29-30: I hope the above suggestion will be useful to *you* regarding on what kinds of data should be collected.

Furthermore, S5 continues to use passive voice when making suggestions. Four examples are found in paragraphs three and four, two in each of them:

> Lines 21-25: This is particularly important to decide what kind of accounting treatment *should be in placed* on each transaction. So that it can facilitate Hong Kong Office to eliminate the amount on intragroup transaction which *is originally booked*, basing on the full details reported from Beijing Office.

> Lines 29-31: I hope the above suggestion will be useful to you regarding on what kinds of data *should be collected*. As a result, with adequate details, the mistake of including internal transfer *can be avoided*.

By making strategic use of the pronoun *you* as well as passive voice, S5 aims to create an appropriate tone so that her reader does not feel patronised.

As mentioned earlier, S5's text only mentions the accounting problem. But unlike the previous subjects who only talk about this problem briefly, S5 describes it in detail. She explains the importance of collecting accounting information from different branch offices. In the last sentence of the third paragraph where she gives her suggestions, S5 gives specific guideline on what needs to be done:

> Lines 27-28: Full details should include the parties involved in the intragroup transaction, the date and the actual amount of transactions.

In other words, S5 applies her accounting knowledge in Task 1 to a fuller extent than her counterparts.

5.2.15 Writing Strategies Used by S5 in Task 1

S5's use of writing strategies is summarised in the following table, and a full account is attached in Appendix 15.

Table 5.6: Frequency of Use of Writing Strategies by S5 in Task 1

Stages	Writing Strategies	Frequency of occurrences
1a. Pre-writing stage: Task orientation 7 min 20 sec (12%) Protocols 1-22	*Task orientation* Reading the task Summarising the task	 10 12
1b. Pre-writing stage: Planning 6 min 28 sec (10.6%) Protocols 23-32	*Task orientation* Reading the task Summarising the task *Planning* Global planning for content Global planning for structure	 1 2 5 2
2. Writing stage: Writing the text 34 min 50 sec (57.2%)	*Task orientation* Reading the task *Planning*	 1

Protocols 33-110	Global planning for structure	1
	Global planning for style and tone	1
	Local planning for content	16
	Local planning for structure	7
	Local planning for style and tone	2
	Composing aloud	35
	Revising and Editing	
	Checking	1
	Changing local structure	14
3. Post writing stage: Revising and Editing	*Planning*	
	Local planning for content	1
12 min 17 sec (20.2%)	*Revising and Editing*	
	Checking	13
Protocols 111-138	Changing local content	7
	Changing local structure	7

As in the previous four text cases, S5's writing session also occurred in three stages: pre-writing, writing and post-writing. A closer examination further shows that these three stages occurred in a similar pattern as that of S1 and S3's, in that the pre-writing stage also emerged in two sub-stages. The two pre-writing sub-stages are labelled as 1a and 1b. The pre-writing sub-stage 1a, which lasted for 7 minutes and 20 seconds (12%), focused on task orientation. Then S5 moved onto planning in sub-stage 1b. This sub-stage lasted for 6 minutes and 28 seconds (10.6%). To follow was the writing stage that took up about half the total length of time. This stage lasted for 34 minutes and 50 seconds (57.2%). While she spent 3 minutes and 20 seconds writing the heading of the memorandum, the write-up of the content lasted for 31 minutes and 30 seconds. The writing session finished with the post-writing stage where the main activity was revising and editing. It took up the final 12 minutes and 17 seconds (20.2%). The writing session was coded into 138 protocols, and the following sections report on the findings in each of the three stages.

The Pre-Writing Stage

In the pre-writing sub-stage 1a, S5 only made use of *Task orientation* strategies. The strategy *Reading the task* was used ten times, and *Summarising the task* 12 times. When

the strategy *Reading the task* was used, S5 was reading aloud the writing task word for word. The other strategy *Summarising the task* referred to the time when S5 underlined as well as circled key words. As discussed in the stimulated recall interview, her system was to circle names of people and places, and underline key words:

> Ho: So you circled some words as well, right? Sometimes you underlined and sometimes you circled and why is that?

> S5: I'll circle the word, just a word, like the name place but usually about some details I will underline.

Sub-stage 1a was made up of the first 22 protocols. S5 alternated the strategy *Summarising the task* with *Reading the task* from protocols 1 to 20. Then S5 further summarised the writing task in both protocols 21 and 22.

As Table 5.6 shows, the pre-writing sub-stage 1b took up ten protocols from protocols 23 to 32. This sub-stage was mainly devoted to *Global planning*. To facilitate planning, S5 needed to refer to the writing task three times, in protocols 25, 29 and 31. She read the task once (in protocol 25), and summarised it twice (in protocols 29 and 31). *Global planning* strategies were used seven times, five times focusing on content and twice on structure. S5 started with *Global planning for structure* in protocol 23:

> Protocol 23: one possible current problem memo I am writing to X

As explained in the stimulated recall interview, she first considered the overall structure of the text, and then decided that she would only write about one problem by adopting the problem-solution structure. This was the time when she decided to write about the accounting problem, but not the political one. To help her come up with the global content, S5 wrote notes in the blank space on the task sheet. In protocols 24, 26, 28, 30 and 32, S5 planned for *Global content* and read aloud the notes as she was scribbling. A comparison of her hand-written notes and the final written text shows that S5 followed her plan very closely. She further planned for *Global structure* in protocol 27. When she finished scribbling notes, S5 confirmed in protocol 32 that she would begin writing:

> Protocol 32: ...that's all the current problem is inaccuracy in daily cash report not match figure with the Accounting Department (pause) OK

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The Writing Stage

The writing stage took up 78 protocols from 33 to 110. During this stage, the most frequently used strategy was *Composing aloud*. As table 5.6 shows, it was used 35 times where S5 read aloud the text she was composing. The second most frequently used strategies were those for *Planning*. They were used 27 times, once for *Planning global structure*, once for *Planning global style and tone*, 16 times to generate *Local content*, seven times to plan *Local structure*, and twice to plan *Local style and tone*. The third most frequently used strategies were for *Revising and Editing*. S5 checked her text once, and made 14 changes to *Local structure*. Finally, the least frequently used strategies were those for *Task orientation*. The strategy *Reading the task* was used once in protocol 76. The video recording shows that S5 was checking and reading the task during the time. In the following, *Planning* strategies used in the writing stage are reported first, then *Revising and Editing* strategies.

<u>Planning</u>

Unlike in the pre-writing stage where planning was mostly made on a global level, planning in the writing stage mainly focused on a local level. As mentioned, *Planning* strategies were used 27 times during the writing stage, with only two of them on a global level. These two instances of *Global planning* took place in protocols 39 and 110, with the former focusing on style and tone, and the latter on structure. In protocol 39, S5 considered the formality of the memorandum:

> Protocol 39: S5: it seems rather personal just to X... OK it's just to X it's rather personal current problem OK

She later explained in the stimulated recall interview why she thought the memorandum was a rather personal note:

> S5: I consider several aspects like X is actually the same position as me so I cannot be like to order him to do that... so I think by starting like a <u>semi-formal opening</u> like "as you may notice, my duties is what what what" it will be OK.

This "semi-formal opening" probably helped create a sense of dialoguing with her reader as discussed in the last section where a brief analysis about her text was made. Then in the last protocol of the writing stage, S5 planned for *Global structure* and wondered if a conclusion was needed in protocol 110:

S5: I hope (pause) can be avoided does it need ending

She further explained in the stimulated recall interview that since she had not planned the conclusion in the pre-writing stage, she needed to do so in the writing stage:

Ho: You were thinking about something?

S5: Whether the ending is needed. I intend to end at the third paragraph just originally the last sentence with adequate details it's in the third paragraph so if I end in that way...no conclusion.

It can be seen from the above excerpt that the conclusion had not been planned earlier in the pre-writing stage, and it was added only later.

Local planning strategies were used 25 times, 16 of which was to generate local content, seven times to plan local structure, and two times to plan local style and tone. The 16 instances of *Local planning for content* was to help S5 come up with what to write next. Among the seven instances of *Local planning for structure*, two times focused on phrases, two on vocabulary, one on prepositions, one on singular and plural noun, and one on word form. The planning for phrases took place in protocols 77 and 97. In protocol 77, S5 chose between the phrases *internal transfer* and *internal cash transfer*. In protocol 97, she chose between *This will be help to produce a figure* and *This will be helpful to Treasury Department in producing a figure*. The two instances of planning for vocabulary occurred in protocols 45 and 103. In protocol 45, S5 considered between *information* and *data*. In protocol 103, the choice was between *concrete details* and *full details* as in the sentence *Full details should include the parties involved in the intragroup transaction, the date and the actual amount of transactions* (lines 27-28). In protocol 48, S5 planned the use of prepositions between *of* and *about* as in the phrase *all the data collected by you about cashflows* (lines 4-5). In protocol 55, the planning focused on the use of singular and plural nouns. Then in protocol 79, S5 planned which form of word to use for the word *offset*.

S5 also planned twice for *Local style and tone*. In protocol 53, S5 thought about whether she should mention her difficulties with producing accurate reports, and decided later that this was not appropriate because the issue was sensitive, and an indication of her

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difficulties could imply that her reader was to blame. More insightful comments were obtained by referring to the following excerpt from the stimulated recall interview:

> S5: From my understanding of the background information, I notice that it is my problem in generating the consolidation report, but I don't want to say in the essay I have difficulties in generating the reports because X's data is not sufficient I don't want to write like that so

> Ho: Sorry what is it that you don't want to write about? You don't want to say that X is not able to provide you with information?

> S5: I don't want to say that I have difficulties in writing the consolidation report because you X didn't give me enough information so I was I think I was locating the paragraph I'm just locating what the problem is and whether I can avoid saying that I have such a problem in this and whether I can just rephrase in our department. I think this will be more appropriate.

Another concern for style and tone was identified in protocol 57 when S5 chose between these words *deter*, *prevent* and *affect* by considering the effect each of them had on the tone of her writing. In the end, she decided to use the word *affect* because it was considered the most neutral of the three. This is how she explained her choice of words in the stimulated recall interview:

> S5: I think at that time two words came to my mind one is deter and another one is prevent but both of these words are very negative to X it's just like his fault and make me make mistakes, but if I change to affect I think this word will be more neutral it can be positively affect or negatively affect it's up to the interpretation of the readers rather than I say I put such a negative word here.

Revising and Editing

As Table 5.6 shows, S5 made use of *Revising and Editing* strategies 15 times in the writing stage, one of which was checking the text by reading aloud what had been written, and 14 were changes made to the local structure. As the table in Appendix 15 shows, the changes occurred in protocols 38, 47, 49 51, 59, 61, 65, 67, 69, 72, 74, 85, 90 and 104. Three changes were made to the use of vocabulary in protocols 59, 69 and 104. Three other changes were made to structure of phrases in protocols 51, 65 and 74. Three changes were made to the use of prepositions in protocols 38, 47 and 90. The remaining five changes included a change to the use of articles in protocol 49, the use of pronoun in protocol 61, singular and plural noun in protocol 67, singular and plural verb in protocol

72, and the use of word form in protocol 85. S5's use of *Revising and Editing* strategies are further reported in the next section.

The Post-Writing Stage

In the post-writing stage, S5 focused on *Revising and Editing* except in one protocol. In protocol 114, S5 planned the local content for the last time. While reading back her text, she questioned whether more specific information should be given in the third paragraph so as to help her reader collect specific information. However, with no first-hand information about the company, she chose to keep her suggestion general. *Revising and Editing* strategies were further used 27 times. The strategy *Checking* was used 13 times. These were the moments when S5 checked her text by reading back what had been written. She explained the need for checking in the stimulated recall interview:

> Ho: What were you doing at that time?
>
> S5: I think I'm checking the fluency of paragraph one.
>
> Ho: And what's the reason for checking at that moment? Or what was the purpose of checking?
>
> S5: I just sense it is not fluent enough so I like to read again to see if it is OK.

In total, she made 14 more changes to the text, seven to local content, and seven to local structure. Among the seven changes to local content, only one of them was a re-write in protocol 115. The following show the original and the revised versions of the text:

> Original version: For example Hong Kong Office can base on the details of intragroup transactions to eliminate the amount which is originally booked.
>
> Revised version: So that it can facilitate Hong Kong Office to eliminate the amount on intragroup transaction which is originally booked, basing on the full details reported from Beijing Office (lines 23-25).

The original version can be traced by referring to what S5 said earlier in the writing stage in protocols 94 and 96. All other changes to local content were additions in protocol 117, 119, 125, 133, 134 and 136.

The seven changes to local structure occurred in protocols 112, 121, 123, 127, 129, 131 and 137. These changes were of different nature. S5 changed the use of vocabulary from *transactions* to *balance* in protocol 112. According to what S5 said in the stimulated recall interview, this was to avoid repetition of the same word:

Ho: What changes were you making at that time?

S5: From "such transactions" to "such balance"

Ho: To "such balance" oh, why?

S5: Why, um the word "transaction" appear so many times.

Other changes included the use of preposition in protocol 121, a phrase in protocol 123, the use of article in protocol 127, singular and plural verb in protocol 129, word form in protocol 131, and the use of connectives in protocol 137. In protocol 137, S5 added the phrase "as a result" to link up two sentences, in order to make it easy for her reader to see the relationship between ideas. She explained in the stimulated recall interview:

Ho: Why did you decide to add the phrase "as a result"?

S5: I want the two sentences to be linked by adding a connective.

Overall, S5's writing stage shows a recursive nature of writing where she made use of all types of strategies. For the purpose of completing writing Task 1, S5 made use of *Revising and Editing* strategies most frequently, with a frequency count of 42 (30.4%). The second most frequently used strategies were *Planning* as well as *Composing aloud*, both of which had frequency counts of 35 (25.4%). The least frequently used strategies were those for *Task orientation* at 26 (18.8%). Only two types of *Task orientation* strategies, namely, *Reading the task* and *Summarising the task* were used. These numbers seem to imply that S5 had a clear understanding of the writing task, and therefore, she did not require frequent reference to the task. Furthermore, she was a reviser whereby she made frequent changes to the text in both the writing and post-writing stages.

WP1 appreciated her suggestions for solving the accounting problem, and commented that she had "provided a concrete solution to solve the report inaccuracy problem. The decision was right and it was workable". Although it was pointed out that

S5 had not included the problem related to the biweekly report, it was considered "the most logical answer among the five students". It seems that the workplace subject also agreed that the political issue was beyond the university subjects' capacity. While he allowed this issue to be omitted from the text, he expected a detailed solution to the accounting problem.

5.3 DISCUSSION: UNIVERSITY SUBJECTS AND WRITING TASK 1

Having reported on how the five university subjects completed their texts, this chapter now discusses these five cases by comparing 1) these subjects' interpretations of the context; 2) the use of writing strategies; and 3) the written texts. The discussion begins with the subjects' interpretations of both the global and local context of writing, then how their interpretations are reflected in the choice of strategies and as a result, the production of their texts.

5.3.1 University Subjects' Interpretations of the Context in Task 1

All university subjects generally came up with the same social motive for writing, that is, to present their reader with an accounting problem and solicit help from him. There are, however, individual differences among their interpretations of the context in Task 1. For instance, three of them, S2, S3 and S4 found the work situation difficult to understand, and felt that more information was required. It is interesting to note that these are the subjects who had summer job experiences in the field of accounting/finance as discussed in section 3.6.8. While S1 and S5 did not find the writing context difficult to understand, the other three subjects expressed the difficulty in this way:

> S2: At first I am not sure why something why some problem in the Beijing Office is brought forward to the Hong Kong Office....

> S3: the situation was difficult to understand...actually at first I don't know I need the report from Beijing Office I don't know it's overseas office. The situation was difficult to understand because I have not much information about my post and I am not familiar with the operation of the company.

> S4: The instruction is clear, the information something is confusing or some information I need more in-depth to know... I think some information need to provide more information like the chart because the relationship between Hong Kong Office and Beijing Office I really don't understand the relationship between

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them who is the head office... but the last one to finalise the report is the Hong Kong Office, so I don't know whether Hong Kong Office has the power to change or to modify the final report.

The reason why the subjects generally found the context difficult to understand was perhaps due to their lack of such writing experiences. As discussed in section 3.6.8, their summer job experiences did not provide them with much writing practice. All the subjects except S5 admitted that they had not had much writing experience of this kind. Only S5 related this experience with a previous written assignment for an accounting course in the structured interview:

> S5: I learned about what intra-group transaction and learn about the problems of this kind of transactions if the branches didn't treat the transactions correctly so once I read about the problem it make easier to understand what's going on.

Although these subjects were aware of the fact that Task 1 was an authentic writing task from the workplace, two of them nevertheless aimed to achieve the epistemic motive for writing as well. While S5 thought that Task 1 was somehow related to an accounting assignment, S1 and S4 only related it to examinations. It seems that S5 at least tried to relate her accounting knowledge with this writing task, rather than merely treating it as an assignment. As discussed earlier in this chapter, both S1 and S4 compared Task 1 with those tasks required by English written examinations. S4 was especially aware of the influence of examinations on his writing, and it seems that his writing experience had not grown beyond the examination context. S1 on the other hand noticed that the writing experience she obtained in Task 1 was missing from accounting/finance courses in the university. Here is the relevant excerpt from the interview:

> S1: for the finance courses I take they don't usually give you practice that are very practical in the workplace. They are more theoretical and so such kind of writing task wouldn't appear in my course work.

Apart from the subjects' interpretations of the social motive for writing, their understandings of the local context were different, too. Although they all realised that Task 1 posed a problem in the field of accounting/finance, not all of them applied their accounting knowledge. As discussed earlier, S5 seemed the only subject who made use of her accounting knowledge and discussed the problems and solutions at length, while the other subjects only briefly talked about the problems and the solutions. An examination

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of the interview transcripts also shows that S1, S2 and S3 had a tendency to put the responsibility of solving the problem on their reader. In order to improve the quality of the treasury reports, they seemed to think that their reader should take a more active role. Here are the relevant excerpts from the interviews when the subjects explained the purpose of their writing:

> S1: so the main objective is to let him know about the situation, and at the same time I also want him to get involved and give some kind of comments, advice on how it should be handled.

> S2: I want X to know about the problems that we are facing and the effect that will brought forward to Hong Kong if there's no improvement from Beijing Office so I want prompt action.

> S3: I would like X to correct his problem the main purpose is.

By juxtaposing their responses with that of S5, it seems that S5 best understood the writer-reader relationship:

> S5: I would like X the treasury officer in Beijing Office can cooperate with me to try to work out the solutions suggest like what kind of details that he should collect and I would like him to collect some useful information that will help me to generate the daily cash report as well as the biweekly report...

Unlike the other subjects who expected their reader to come up with solutions, S5 realised that her reader's cooperation was crucial to solving the problem. It was also important to provide clear guidelines for her reader to follow. These differences, to a certain extent, affected the subjects' choice of writing strategies.

5.3.2 University Subjects' Use of Writing Strategies in Task 1

To discuss the use of writing strategies among university subjects, the frequencies of each of the occurrences are converted into percentages, and they are represented in the following table. The use of writing strategies by each subject is represented in a column, with the highest percentage in bold. *Planning* strategies are further classified as global and local, and the total of which is also given. The *Revising and Editing* strategies used by the university subjects in Task 1 are *Checking, Changing local content, Changing local structure* and *Changing local style and tone*. Both the total and the percentage for each are given.

Table 5.7: A Comparison of Writing Strategies Used by University Subjects in Task 1

Frequency of strategy use (%)	S1	S2	S3	S4	S5
Task orientation	14.9	22.3	25.3	15.4	18.8
Planning					
Global	11.4	9.5	18.7	14.5	6.6
Local	17.5	29.0	23.1	24.8	18.8
Subtotal	28.9	**38.5**	**41.8**	**39.3**	25.4
Composing aloud	24.6	29.0	23.0	30.8	25.4
Revising and Editing					
Checking	13.2	3.4	4.4	5.9	10.1
Changing local content	3.5	1.4	1.1	4.3	5.1
Changing local structure	14.9	4.7	4.4	4.3	15.2
Changing style and tone	0	0.7	0	0	0
Subtotal	**31.6**	10.2	9.9	14.5	**30.4**
Total	100	100	100	100	100

When the most frequently used strategies are compared among the five university subjects, a pattern emerges. Whereas S1 and S5 made use of *Revising and Editing* strategies most frequently, S2, S3 and S4 made use of *Planning* strategies most frequently. Both S1 and S5 checked their texts frequently. S5 checked to ensure the appropriateness of content. They both frequently used the strategy *Changing local structure*. As discussed in sections 5.2.3 and 5.2.15, most of the changes to the local structure were to improve grammar, and some of them to the choice of vocabulary. It is also worth pointing out that the least frequently used strategies for both S1 and S5 were those for *Task orientation*. This is perhaps because they were confident about their interpretations of the writing context. Unlike the other three subjects who were unsure about the work situation, S1 and S5 did not require frequent use of *Task orientation* strategies.

Both S1 and S5 did not use *Planning* strategies as frequently as S2, S3 and S4. S5 was aware of the short duration of her planning time, and explained that this was because she decided to address one of the problems only:

S5: But I think if I mention this problem to X, it won't help the situation. It is just the problem of upper management not the problem of X so I think the major problem is from the intra-group transaction so in my plan I just have to address this problem, and the subsequent problems can be solved so I think it helps me so that the time I spent on planning is quite short because I am just addressing one problem... In real situation I think I will, to have a maybe to have a report or letter writing to the upper management to ask about the concrete comments.

As discussed in section 5.2.13, although she would have included the other problem if she had worked in the real situation, she was not provided with enough information to address the issue in the writing session. It seems that her accounting knowledge only helped her solve the technical problem, but not the political one, which would require a better understanding of the work situation.

This section now finishes with a comparison of how each of the subjects defined writing strategies for Task 1. Relevant excerpts from the interviews are given below:

S1: Writing strategies is the way you try to deliver your message clearly to your audience in a written format... make everything simple and direct.

S2: The tone and also what content to be included because like I do not intentionally put the critics the dissatisfaction of the upper management at the very beginning firstly it's because it's something they do not have concrete evidence or concrete criticism and I don't want to put something that is I don't want to put some informal discontent at the very beginning not to discourage him and also not want him to think that I gossip. I just want to say something that I have concrete evidence on, that is I just want to focus on the whole picture of so that's why I do mention about the discontent of the dissatisfaction of a few members of the upper management but I put it at the very end so it's sort of a reminder.

S3: Clear and the reader is easy to understand easy to read easy to get the point from the message. It's effective I think.

S4: Writing strategies is I think you should get more information when you are writing, more information then you can know more clear about the reader... So it's reader-oriented... Get all the information and you have know what you should say that means the content

S5: I think content is important the tone, also the organisation is my writing strategies in this piece of writing... Tone is also important because the language I use will affect the tone, and tone will affect the reaction of X to my suggestion, so it's also important to writing strategies and also organisation is also important. Because if I make it messy then X will not understand what I want him to do so a

clear organisation will help him to better understand the situation and the suggestions... I think tone and content is more... important than organisation.... I think content and tone is equally important.

Both S1 and S3 seemed to have similar interpretation of writing strategies. To these two subjects, writing needed to be clear and easy to understand from the reader's point of view. S4 also thought that writing needed to be reader-oriented. Moreover, he also thought that this could only be achieved by a good understanding of the background information. The issue of readership is also mentioned in the interviews with S2 and S5. Both of them further explained the equal importance of tone, content and organisation. These two subjects appeared to have given a fuller explanation of writing strategies. S2 however put too much responsibility on her reader, as discussed in the previous section about the subjects' interpretations of the writing context. Her view of the writer-reader relationship inevitably affected the production of her written text. An overall comparison seems to show that S5 interpreted writing strategies in the most appropriate way for this writing task.

5.3.3   University Subjects' Written Texts of Task 1

When the university subjects' writing sessions are compared in terms of their length, S1 required the shortest time, and S5 the longest. The range is from 32 minutes and 50 seconds to 60 minutes and 55 seconds. S1 also produced the longest text of 412 words, which means that S1 was the most efficient writer, with a writing rate of 24.7 words per minute in Task 1. While writing efficiency is a quality demanded in the workplace, the effectiveness of a text is also highly valued. In this case, it is important that the texts were able to achieve the purpose of writing. The effectiveness of the five texts is discussed in the light of the subjects' own comments as well as those made by the accounting/finance professional WP1.

It is interesting to note that although S5 spent the longest length of time on Task 1, according to WP1, her text was the most effective. As mentioned earlier in this chapter, even though it only addressed the accounting problem, but not the other problem regarding the quality of the analysis of the treasury reports, WP1 considered that this text gave the most logical solution. The effectiveness of the text was most likely achieved as a

result of S5's awareness of her relationship with her reader. As discussed in section 5.2.13, she paid attention to the formality of her text and the tone of her writing. She also made a conscious effort to decide whether certain information given in Task Sheet 1 should be included or not. As discussed in section 5.2.15, she decided not to mention her difficulty in producing the treasury reports because such information would lead her reader to think that he was to blame. While her text was positively commented on by WP1, S5 realised its deficiencies. She was aware of both the fact that only one problem was addressed, and the solutions given in her text were general.

WP1's comments on the text produced by S1 seem to suggest that she did not fully understand the writing context. The solutions given by S1 were far more general than those given by S5, and they did not necessarily fit the work situation. For example, it was considered not feasible to keep written records of internal transfer events because it would be extremely time-consuming to keep track of the great number of transactions. Like S5, S1 was not satisfied with her own text, in particular her suggestions. However she was not sure how to improve them since no further information was available in Task Sheet 1. It seems that S1 did not go beyond the task and, in a way, failed to make the full use of her accounting knowledge.

WP1 commented that the other three texts failed to achieve the purpose in different ways. Like S1, S2's suggestions were also too general. While she pointed out the importance of improving communication, she did not specify how. This was perhaps due to her interpretation of the task whereby she said in the interview that the problem was not technical enough for her to apply any specific accounting knowledge:

> S2: I think it just requires me to have a general idea on how the accounting reports are presented ...it's not really technical you see and I think even for non-accounting majors if they have basic accounting knowledge then they will they have no problem in doing that.

Also, tone did not seem to be a major concern for S2, and she said in the interview that "content was more important than tone and format". This was perhaps why WP1 found the phrase *please ensure solutions are carried out as soon as possible* not appropriate in this writing context, and pointed out that the tone of the text was too condescending. The other two texts also seem to have failed to achieve an appropriate tone to a certain extent.

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S3 misinterpreted the writer-reader relationship by assuming that she was the superior of her recipient. This misunderstanding probably led her to write the following sentence:

> Lines 12-13 (S3's Text 1): Besides, I feel the Treasury Biweekly Report cannot satisfy our needs and I hope you would provide a more thorough report in order to facilitate a good analysis.

WP1 pointed out that it was not appropriate to put sole responsibility on the reader. S3 was also not satisfied with her text, and she wanted to "change some wording... and make it more positive". Lastly, WP1 also pointed out that the text written by S4 contained a suggestion not appropriate in his workplace. The suggestion that the reader can obtain guidelines from professional accounting associations such as ACCA was considered inappropriate. While this suggestion might be feasible for colleagues in Hong Kong who had better access to such information, S4 seemed rather insensitive by making the same suggestion to a colleague in Beijing. It seems that he failed to make use of his work experience on an internship summer programme in Beijing, and link it to writing Task 1.

5.4 Summary

This chapter has presented five text cases of university subjects' completion of Task 1. The findings related to each subject's interpretation of the writing task, the written text and the use of strategies were reported. The discussions explored how a writer's interpretation of the writing context affects his or her choice of strategies, and in turn the production of a text. The discussion of the written texts has also included the comments of the workplace professional, who completed the original task. It was found that S5 who was considered the most efficient writer of Task 1, displayed the use of "expert writer" strategies. She had the tendency to use *Revising and Editing* strategies most frequently. Also, unlike other subjects who tried to achieve both the social and epistemic motives for writing, she focused only on the social motive. By situating herself in the workplace, she adopted an appropriate tone, and included relevant information for her reader. All these made her text effective. On the other hand, the subjects whose texts were considered less effective seemed to have failed to move beyond the writing task and make use of their accounting knowledge to a greater extent. Consequently, they made frequent use of *Task orientation* strategies, and failed to transfer the skills and experiences from their previous work and academic assignments to this writing task (cf. Johns 1997). Having reported and

discussed Task 1, the next chapter continues to explore how the university subjects tackled Task 2.

CHAPTER SIX

FINDINGS AND DISCUSSION:

UNIVERSITY SUBJECTS AND WRITING TASK 2

6.1 INTRODUCTION

This chapter continues to explore the university subjects' use of writing strategies by focusing on Task 2. The second writing task, which was taken from an insurance company, required WP2 to write internally to a group of senior staff members regarding delays they caused to the cheque authorisation procedure. Although the work situation was completely different to that of Task 1, both tasks occurred in an accounting/finance context, where all university subjects would most likely to work in after their graduation. By exploring how they tackled a writing task from another context, more light can be shed on whether they were able to effectively use writing strategies required of them in the workplace. The details about the construction of the writing tasks were reported in section 3.7.1, and a copy of Task 2 can be found in Appendix 2. To compare the strategies used by the university subjects with those used by the accounting/finance professional, WP2, the same procedure was undertaken. In each case, the writing session was video and audio-taped, after which a stimulated recall interview and a structured interview were conducted. The findings reported in this chapter will further answer the second research question:

> Given the same tasks from the workplace, what writing strategies do final-year students majoring in accounting/finance use?

As in the last chapter, I will first report on how the same group of university subjects interpreted writing Task 2, then a brief analysis of the texts they produced and the strategies they used during the writing sessions. The chapter finishes with a discussion focusing on 1) the university subjects' interpretations of the context in Task 2; 2) the use of writing strategies; and 3) the written texts.

6.2 FINDINGS: UNIVERSITY SUBJECTS AND WRITING TASK 2

6.2.1 S1's Interpretation of Task 2

S1 completed Task 2 on February 22, 2003 in 23 minutes and 52 seconds. Unlike WP2 who explained that the social motive for writing was to ensure that his readers would authorise cheque payment on time, S1' interpretation of the social motive was much more general. She explained in the structured interview that she needed to "talk about the cheque authorisation problem and provide some solutions", but did not specify what the solutions were. Furthermore, she merely wanted her reader to accept her suggestion, rather than initiating a negotiation process:

> S1: I want the audience to understand the situation and the problem that we are having, and then I want to deliver the message that now I have suggestions like that and I really hope the audience would actually <u>accept my point of view and then try to follow what I have suggested</u>.

Although her interpretation of the social motive was not as specific as WP2's, she was aware that her text was addressed to a group of senior staff members and she thought that "it was not too good that I make the suggestions too concrete because... they have much more exposure and experience than me". She seemed to have understood that the text was addressed to multiple readers, and it was meant to initiate discussion between her department and her readers. Moreover, she also realised the importance of achieving an appropriate tone by avoiding giving "instruction" to her readers. While she was aware of the power distance between her and her readers, S1 still hoped that they would "accept my point of view and then try to follow what I have suggested".

Apart from the social motive for writing, S1 also mentioned the epistemic motive for writing. As what she said about Task 1, she also compared Task 2 with the writing tasks given in public examinations:

> S1: together with the experiences of writing those tasks in my secondary school because for public examination there are lots of practices like this

At this point, S1 compared Task 2 with tasks that she had experienced in the public examinations. It seems that even though she was presented with an authentic writing task from the workplace, S1 still treated it as one she was required to do for an examination.

6.2.2 S1's Written Text 2

Having briefly explored S1's interpretation of Task 2, this section discusses her text. S1 composed a total of 227 words at an average writing rate of 18.6 words per minute. Her text is attached below for discussion. The name *Florence* is used in Task Sheet 2 (Appendix 2) for all the female subjects, and this pseudonym is kept in all the texts produced by S1, S2, S3 and S5.

<div align="center">

Memorandum

</div>

To: Senior Manager, Finance
From: Florence, Business Services Department
Subject: Recent delays on authorization of cheques

5   The newly introduced Paylink system has brought our department problems since mid October. It has been found that the cheques over HK$25,000 have been delayed for some reasons. In order to tackle with those problems, here are some suggestions:

    1. We understand that the A Signers are busy at work, but in order to cope
10   with the cut-off time imposed by [name or bank], which is 4:30p.m., we are suggesting that A signers should be reminded to log on to the system for authorization each day.

    2. In view of the condition that the A Signers are not yet familiarized with the Paylink system, it is suggested that they should try to get familiarized
15   as soon as possible. The staff from [name of bank] may also be helpful in this matter.

    3. A stronger communication between the A Signers and the Business Services Department is also needed. This is to make sure that when the A Signers are leaving the territory for business trips, the cheques could still
20   be authorized. If some of the A Signers are not available, our department could access the other A Signers in order to get the cheques authorized on time.

Should you have any questions or comments about this matter, please contact me at the extension of XXXX.

S1 makes an attempt to achieve her social motive by first describing the problem in the first paragraph, and then making three suggestions. In order that the senior staff members do not feel offended and thus refuse to cooperate with her, S1 does not mention their personal names or use personal pronouns when writing about who caused the problem. They are referred to as *A signers* in the following seven examples:

<div align="center">233</div>

Line 9: 1. We understand that the *A Signers* are busy at work,...

Lines 10-12: we are suggesting that *A Signers* should be reminded to log on to the system for authorization each day.

Lines 13-14: In view of the condition that the *A Signers* are not yet familiarized with the Paylink system,...

Lines 17-22: A stronger communication between the *A Signers* and the Business Services Department is also needed. This is to make sure that when the *A Signers* are leaving the territory for business trips, the cheques could still be authorized. If some of the *A Signers* are not available, our department could access the other *A Signers* in order to get the cheques authorized on time.

As in WP2's text, S1 also refers to her superiors as *A signers*. This probably helps make them feel less pressurised to comply with the deadlines.

Considering the seniority of her readers, S1 writes in a formal and objective tone. One of the ways to achieve this is a frequent use of passive voice: two times in the first paragraph, and four times in the sections that state the suggestions:

Lines 6-7: It *has been found* that the cheques over HK$25,000 *have been delayed* for some reasons:

Lines 10-12: we are suggesting that *A Signers should be reminded* to log on to the system for authorization each day.

Lines 14-15: it *is suggested* that they should try to get familiarized as soon as possible.

Lines 17-18: A stronger communication between the *A Signers* and the Business Services Department *is* also *needed.*

Lines 18-19: This is to make sure that when the *A Signers* are leaving the territory for business trips, the cheques *could* still *be authorized.*

As discussed in the last section, S1 mentioned that she did not want to make her suggestions "too concrete" or too much like an "instruction". However, the use of the strong modal *should* in line 11 "A Signers should be reminded", and in lines 14-15 "it is suggested that they *should* try to get familiarized as soon as possible" creates an authoritative tone.

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6.2.3 Writing Strategies Used by S1 in Task 2

S1's use of writing strategies in Task 2 is summarised in the table below. A complete table showing the coding for each of the protocols is given in Appendix 16.

Table 6.1: Frequency of Use of Writing Strategies by S1 in Task 2

Stages	Writing Strategies	Frequency of occurrences
1a. Pre-writing stage: Task orientation 3 min 55 sec (16.4%) Protocols 1-25	*Task orientation* Reading the task Summarising the task	 13 12
1b. Pre-writing stage: Planning 7 min 45 sec (32.5%) Protocols 26-32	*Task orientation* Summarising the task *Planning* Global planning for content Global planning for structure Global planning for style and tone	 1 4 1 1
2. Writing stage: Writing the text 12 min 12 sec (51.1%) Protocols 33-75	*Planning* Global planning for content Local planning for content Local planning for structure *Composing aloud* *Revising and Editing* Checking Changing local content Changing local structure Changing local style and tone	 4 4 5 19 3 1 6 1

S1's writing session for Task 2 occurred in two stages: pre-writing and writing. Unlike all previously reported cases where the writing sessions occurred in three stages, the post-writing stage was missing from this particular session. This was probably due to the fact that this was S1's first writing session, and she was not yet accustomed to the research procedure and did not know what to do after she had finished writing. As Table 6.1 shows, the pre-writing stage further emerged in two sub-stages, 1a and 1b, focusing on task orientation and planning respectively. The pre-writing stage 1a lasted for 3 minutes

and 55 seconds (16.4%), and it was coded into 25 protocols. The pre-writing stage 1b then lasted for 7 minutes and 45 seconds (32.5%) from protocols 26 to 32. The writing stage lasted for 12 minutes and 12 seconds (51.1%) from protocols 33 to 75.

The Pre-Writing Stage

The pre-writing sub-stage 1a took up the first 25 protocols, where S1 familiarised herself with the task by reading it aloud and summarising the main points. As Table 6.1 shows, S1 made use of two types of *Task orientation* strategies: *Reading the task* 13 times and *Summarising the task* 12 times. S1 alternated the use of these two strategies by reading the task in protocol 1 and summarising it in protocol 2. She repeated this pattern 12 times until protocol 25 where she read the task for the thirteenth time. When reading the task, S1 read it word for word, following the sequence given. To summarise the important points in the task, she underlined them while reading.

Upon finishing reading the whole writing task, S1 paused for 5 seconds before planning. This marked the beginning of the pre-writing sub-stage 1b. This sub-stage lasted for 7 protocols from 26 to 32. S1 began by summarising the three problems that caused delays in the cheque authorisation process:

> Protocol 26: three reasons are number one cut-off time is 4:30 p.m. problematic when A signers are busy second problem internet environment can be rather unstable at times or makes the authorisation procedure much longer than the old method whereby authorisers manually sign on (pause) complicated A three signers are sometimes out of town without informing and so no authorisers are available to carry out the cheque authorisation procedure...

Having confirmed these three problems, S1 then started planning on a global level. She planned for global content four times in protocols 27, 29, 30 and 31, global structure once in protocol 28 and global style and tone once in protocol 32. When she planned for global content, she made notes about the three problems, and later wrote about them in the writing stage. The notes she made in the pre-writing stage therefore helped "remind me what was important in writing the memo". In protocol 28, S1 planned for global structure by deciding that she would write a solution for each of the three problems:

> Protocol 28: and so Florence has to also suggest solutions and there are altogether three reasons and so she has to suggest solutions according to the three major problems

Then in protocol 32, S1 planned for global style and tone. In particular, she was considering the position of her reader:

> Protocol 32: first of all is the format of the memo maybe I'll have to start from something basic like typing memorandum and then this memo should be submitted to the senior management and so let me look there first any information about the senior management given here um should I write it

She finally decided to address her text to the senior manager finance. As explained in the stimulated recall interview, this was because he was considered the most crucial person who was able to change the situation:

> S1: I was checking who should I write this to.
>
> Ho: Oh the addressee.
>
> S1: Yeah finally I realise that there is only one person who seems to be responsible for this matter and he was the senior manager finance.

The decision made in protocol 32 was crucial in a sense that it set the tone for the whole text.

The Writing Stage

During the writing stage, S1 made use of all types of strategies except those for *Task orientation*. Planning was made on both a global and a local level. S1 also made use of *Revising and Editing* strategies. *Global planning* strategies were used four times, all of which were for planning the content. The strategy *Local planning for content* was used four times, and *Local planning for structure* five times. The strategy *Composing aloud* was used 19 times. *Revising and Editing* strategies were used 11 times, including three times to check the text, two to change local style and tone, and six to change local structure. This section first discusses the use of *Planning* strategies, then the *Revising and Editing* ones.

Planning

As mentioned, the strategy *Global planning for content* was used four times. They occurred in protocols 34, 36, 64 and 70, which were roughly near the beginning, and the

end of the writing stage. In protocol 34, S1 planned how to summarise the content of the whole text by using an appropriate phrase in the subject of the memorandum heading:

> Protocol 34: the subject would be maybe I'll write because it is about the delays and the authorisation of cheques and

After she had written the phrase to summarise the overall content, S1 made further planning to this phrase in protocol 36 to see whether she needed to expand it. She decided to keep the original phrase and explained in the stimulated recall interview that she should keep the subject easy to understand:

> S1: No, at that time I was thinking about the subject. I wrote recent delays on authorisation of cheques and then I was thinking whether I should say "and some solutions" and then I didn't put it down because I feel that for the subject I shouldn't make it too complicated maybe just very plain and clear.

S1 then made further planning for global content of the third solution in protocol 64. The final instance of *Global planning for content* occurred in protocol 70, where S1 planned how to conclude her text. She wondered whether it was necessary for her to thank her reader, but considering this was only the beginning of the negotiation process and her reader had not yet helped in the matter, she withdrew her thanks:

> S1: I was thinking about the last paragraph. And I was thinking whether I should thank the senior manager but anyway I finally feel that there's nothing he has done so far that I have to thank him... I finally choose to say that if you have any questions or comments maybe you can contact me and so that we could actually try to exchange ideas

Local planning strategies were used nine times, four of which were used for planning local content, and five for local structure. *Local planning for content* occurred in protocols 37, 50, 55 and 68, where S1 planned what to write next. *Local planning for structure* occurred five times, two times to plan the use of phrases in protocols 38 and 72, one time to plan the use of determiners in protocol 46, the use of vocabulary in protocol 57 and the use of active and passive voice in protocol 62.

Revising and Editing

S1 only checked and made changes to the text during the writing stage. As mentioned earlier, she did not devote any extra time checking the text after the writing stage because

she was not accustomed to checking on the monitor. She explained in the stimulated recall interview why she did not check her writing for a final time:

> S1: I've got a habit I print out everything before I check and so I didn't really check it on the monitor.... I have forgotten that I have no chance to correct it afterwards so I didn't really check it, and I've forgotten.

Although she did not spend additional time checking her text, S1 did check and make changes during the time when she was writing the text. S1 used the strategy *Checking* three times in protocols 40, 52 and 75. These were the times when she read aloud what had been written. A total of eight changes were made, one to local content, six to local structure and one to local style and tone.

In protocol 74, S1 changed the local content by deleting the phrase *thank you for your kind...*:

> Protocol 74: there's no need to say thank you

The six changes to local structure include two to the use of active and passive voice in protocols 42 and 44, a change to determiners in protocol 48, a change to word form in protocol 59, a phrase in protocol 61 and the use of vocabulary in protocol 66. When *Changing local style and tone*, S1 deleted a phrase. In protocol 54, she felt that it was "impolite" to give too many details in her suggestions. As discussed in section 6.2.1, S1 considered her readers as more experienced and knowledgeable, and it would not be appropriate to make her suggestions too "concrete". She explained in the stimulated recall interview that:

> S1: I was thinking about whether I should actually add some more details about the suggestions. That mean should I tell the senior management how they should actually do the job better. That was what I was just thinking about. And then finally I came up with the idea that that may be a little bit impolite so I didn't include those details.

Overall, the most frequently used strategies by S1 for completing the second task were those for *Task orientation* (34.7%). S1 mainly read the task aloud and summarised it by highlighting important points on the task sheet. As discussed in the stimulated recall interview, this was to help her decide on the content of her writing:

> S1: I was reading the situation and afterwards I am just picking up those key
> points that I should include in my memo

The second most frequently used strategies were those for *Planning* as well as *Composing aloud* (25.3% each). They were both used for a total of nineteen times. S1 put considerable emphasis on planning, and said in the structured interview that a well-thought out plan was essential to writing smoothly and efficiently:

> S1: Basically because I was used to um actually plan before I write and so actually
> when I really start writing then I lots of ideas have already been in my mind
> because I have planned it and then when I start writing I would just look for some
> important details that I require and then so I just use sentences to link them up,
> and so it didn't take me too long to finish the writing.

The least frequently used strategies were those for *Revising and Editing* (14.7%). To sum up, S1 was a global planner for the purpose of completing Task 2. Her frequent use of *Task orientation* strategies, however, suggests that she was not confident about her interpretation of the writing task.

As mentioned earlier in this section, S1 chose to address her text to the senior manager of her own department, rather than writing to the senior staff members who authorised the cheque payments. S1 should have addressed to five senior staff members whose titles are CEO, Deputy CEO, Chief Financial Officer, Legal Counsel and General Manager of Customer Services. The target reader chosen by S1 was different from that intended by WP2. Probably because of this misinterpretation of readership, S1 thought that the senior staff members did not have access to the text she wrote, and she could therefore demand cooperation from them in a direct and authoritative tone. Consequently, WP2 commented that S1's use of strong modals was not appropriate. WP2 also pointed out that S1's text failed to address the problem, and the solutions suggested were too general. According to WP2, the first paragraph only gave a brief description of the problem, but failed to point out the cause of the delay. He also pointed out that it was not appropriate to suggest that the senior staff members get help from the bank, since it was his department's duty to negotiate with the bank, but not the senior staff members. From WP2's point of view, S1's text failed to achieve the social motive for writing in his context.

6.2.4 S2's Interpretation of Task 2

Having explored the first text case of Task 2, this section focuses on S2, who completed the second writing task on April 8, 2003 in 35 minutes and 23 seconds. She understood that the social motive for writing Task 2 was to present her readers with a problem that happened in the workplace and suggest solutions to it. As discussed in the structured interview, she was "to state the problem to the senior management, to bring forward this problem, and then to suggest a solution in order to prevent this problem from happening again". As in the case of S1, S2 also adopted a problem-solution approach, which she expected to be a typical approach in future writing tasks in the workplace. She further explained in the structured interview that a typical writing task required of the middle managers would be to help draft a text for senior staff members who could not afford time for:

> S2: it's typical in a sense that if there is a problem then maybe the seniors don't
> have the time or they have a lot of other higher priority things to do, so they may
> leave this problem to be solved for the more junior staff, like this assistant
> manager needs to draft the solutions so I think it's quite typical.

It seems that she had obtained a good understanding of WP2's workplace situation, where the accounting professional was required to draft the text for his superior as discussed in section 4.2.6.

S2 did not, however, completely understand how the on-line authorisation procedure operated, and considered it not important to know every detail about the system. She was satisfied with a general understanding of the situation, and justified in the structured interview that as an outsider, a brief understanding of the situation was sufficient:

> S2: I am not familiar with the transaction, with the Paylink, I mean the actual how
> the actual system runs, but I think it's not difficult for me to understand the
> overall picture... I think it's fair enough for me to well um not belonging to that
> industry and then already knowing that a brief idea of the situation, and I think it's
> fair enough.

S2 seemed to imply that for people who did not work for the company, a general understanding of the context was adequate.

6.2.5 S2's Written Text 2

S2 produced a text of 246 words, at an average writing rate of 10.5 words per minute. Her text is given below to facilitate discussion:

To: Senior management
From: Florence, Assistant Manager
Date: 8 April 2003
Topic: Re: Delays of cheque payment

5   The Paylink was introduced in mid-October and cheque authorisers have been experiencing problems adapting to it. There have been problems of occasional delays and other departments have started to complain on that.

Reasons for such delays are as follows.
    1. The cut off time is at 4:30 pm each day. This poses a problem because
10   most of our signers are not available before this time.

    2. The internet environment is rather unstable. This slows down the authorisation procedures and results in inefficiency.

The following are proposed to minimise the delays in the future.
    1. Negotiations with [name of bank] is undergoing meanwhile, trying to
15   compromise some flexible hours for A signers so that they can authorise the cheques in other periods in which they are more available.

    2. The system has been upgraded recently in order to provide a more stable internet environment. This hopes to increase the efficiency of the authorization procedures.

20   3. A signers are also reminded to acknowledge the Business Services Department at their earliest convenience when they will be out of town for business trips. This will help the Department to make special arrangements for other authorisers to carry out the cheque authorization procedures.

25 In order to improve the current situation, please take notice of the above.

Thank you for your kind cooperation. If you have any enquiries, please don't hesitate to contact me at ext. 3489.

S2 makes an attempt to achieve the social motive by presenting the causes of the problem and the solutions to it in two sections, first from lines 8 to 12, then from 13 to 24. Both

sections are presented in point form for clarity purpose, as explained by S2 in the structured interview:

> S2: I think I've got to be precise with using the bullet point...I try to put them in paragraphs, I mean like in between the introduction and the reasons, I try to skip a line and then so that I can divide the content into different blocks so that people can easily see that oh this block is the reasons, and this block is solutions. I try to use skip line well this is use spacing to improve the clarity, and also use the bullet points and use shorter sentences I think will help

Since the text is addressed to the "Senior management" (line 1), S2 probably finds it appropriate to write in a formal style. The use of personal pronouns such as *we* and *I* are missing from the text. The pronoun *you* is used only once in the last paragraph. Rather than using a direct subject, S2 either uses passive voice or leaves out the subject completely. As in S1's text, S2 also creates a neutral tone in her text. Three instances of passive voice are found in the text: first in the introduction, then one each in the second and the third solutions:

> Lines 5-6: The Paylink *was introduced* in mid-October and cheque authorisers have been experiencing problems adapting to it.

> Lines 17-18: The system *has been upgraded* recently in order to provide a more stable internet environment.

> Lines 20-22: A signers *are also reminded* to acknowledge the Business Services Department at their earliest convenience when they will be out of town for business trips.

A fourth example shows that the subject is left out in the first solution:

> Line 14: Negotiations with [name of bank] is undergoing...

The agents are left out in all the above sentences. In the first instance from lines 5 to 6, the phrase *The Paylink was introduced in mid-October* only reminds the readers of the factual information, but the person who introduced the new authorisation procedure *Paylink* is not mentioned. This is probably a strategy to make the issue as objective and least political as possible.

S2 chooses to address to her readers in third person as *signers* or *authorisers*. For example, the first solution proposed in the text reads:

Lines 14-16: Negotiations with [name of bank] is undergoing meanwhile, trying to compromise some flexible hours for *A signers* so that they can authorise the cheques in other periods in which they are more available.

This indirect method of writing to her readers is evident throughout the text except the last paragraph when S2 thanks her readers for their cooperation and invites them to further discuss the matter.

6.2.6 Writing Strategies Used by S2 in Task 2

Having briefly explored S2's text, this section focuses on her use of writing strategies. The strategies used by S2 in Task 2 are summarised in the following table. A full account is given in Appendix 17.

Table 6.2: Frequency of Use of Writing Strategies by S2 in Task 2

Stages	Writing Strategies	Frequency of occurrences
1a. Pre-writing stage: Task orientation 8 min 0 sec (22.6%) Protocols 1-34	*Task orientation* Reading the task Summarising the task Paraphrasing the task Clarifying the task *Planning* Global planning for content	 9 9 13 2 1
1b. Pre-writing stage: Planning 1 min 30 sec (4.2%) Protocols 35-38	*Planning* Global planning for structure	 4
2. Writing stage: Writing the text 23 min 24 sec (66.2%) Protocols 39-120	*Task orientation* Summarising the task Clarifying the task *Planning* Global planning for content Global planning for structure Global planning for style and tone Local planning for content Local planning for structure Local planning for style and tone	 1 1 3 7 4 18 6 2

	Composing aloud	34
	Revising and Editing	
	Checking	3
	Changing local content	1
	Changing local structure	2
3. Post writing stage: Revising and Editing	Revising and Editing	
	Checking	2
	Changing local structure	1
2 min 29 sec (7%)		
Protocols 121-123		

As Table 6.2 shows, S2's writing session in Task 2 occurred in three stages: pre-writing, writing and post-writing. The pre-writing stage further emerged in two sub-stages, with 1a focusing on task orientation, and 1b on planning. Sub-stage 1a lasted for 8 minutes (22.6%), and sub-stage 1b lasted for 1 minute and 30 seconds (4.2%). The writing stage, where S2 mainly wrote her text in 23 minutes and 24 seconds (66.2%), was the longest. The post-writing stage which lasted for 2 minutes and 29 seconds (7%), focused on revising and editing.

The Pre-Writing Stage

The pre-writing sub-stage 1a was coded into 34 protocols, 33 of which focused on *Task orientation*, and only one of them focused on *Global planning for content* as shown in the following:

Protocol 16: and and in the solutions I think I have to pinpoint to these delays

This instance of global planning occurred when S2 started reading about the reasons for the delays, and then she planned to emphasise these delays in her text. She said in protocol 16 that "I have to pinpoint to these delays". During this sub-stage, *Task orientation* strategies were used 33 times. Of these, *Reading the task* and *Summarising the task* were used nine times each, *Paraphrasing the task* 13 times, and *Clarifying the task* two times. S2 began the session by paraphrasing the task and summarising it in the first five protocols. She explained in the stimulated recall interview that she wanted to

understand the information by summarising and analysing it at the same time. This was to speed up the process of reading the writing task:

> S2: I was sort of trying to analyse them or try to summarise I mean because I want to digest the information as along when I try to read it this time so I try to like read it and try to digest and summarise a few points what they are actually talking about.

Then she alternated the strategies *Reading the task* with *Paraphrasing the task* from protocols 6 to 10. In protocol 11, S2 tried to clarify a point given in the task and said:

> Protocol 11: I don't quite understand this but maybe I'll come back later

She did revisit this point in protocol 13 by clarifying what this point meant. In both protocols 11 and 13, she had problem understanding the same bullet point in the writing task, *As a service pledge of the Business Services Department, all cheques have to be returned to payees within 2 business days*. At last, she decided that this point only provided further details, and thought that since it did not interfere with her understanding of the underlying concept, she did not pursue with this point. She explained in the stimulated recall interview why she did not spend more time understanding this point:

> S2: ...I don't think this is the main point I mean this is not even if I skip that I think it doesn't really make a real difference I mean it doesn't matter because I have already got the big picture at least I know clearly the problems and as long as I provide the solutions then I think it is already the task needed.

S2 did not consider that the understanding of this point was crucial to task fulfillment. Her interpretation was however refuted by WP2 who confirmed that this point was an important message to the readers, and it should have been included in her text. WP2 made this comment when comparing the five university subjects' written texts. He pointed out that "the service pledge of two business days to return cheques... is a very important message to the senior staff members in order to show them that they have a role to play". Apart from protocol 16 that focused on global planning as reported earlier, from protocols 14 to 34, S2 orientated herself to the writing task by making use of three strategies, that is, reading, summarising and paraphrasing it.

The pre-writing sub-stage 1b was coded into four protocols from 35 to 38. During this sub-stage, S2 planned the structure of the text on a global level four times. From

protocols 35 to 37, she wrote a brief plan of six words that outlined the structure of the text. According to her plan, the text would state the seriousness of the problem, then the reasons for it and the solutions. Her plan can be found in the *Evidence* column for these three protocols in Appendix 17. Then in protocol 38, S2 planned the format of her text before beginning composing. An excerpt of this protocol is given below:

> Protocol 38: then I'd better start first so the memo format of the memo is um let me see I usually write to who...

The Writing Stage

The writing stage was coded into 82 protocols from 39 to 120. In these 82 protocols, S2 made use of all types of strategies. The most frequently used strategies were those for *Planning* with a frequency count of 40. The second most frequently used strategy, *Composing aloud*, was used 34 times. The third most frequently used strategies were those for *Revising and Editing*, which were used six times. The least frequently used strategies during the writing stage were those for *Task orientation*. They were used twice: *Summarising the task* in protocol 57 and *Clarifying the task* in protocol 58. In protocol 57, she summarised the task by making further notes about the "miscommunication problem" between the senior staff members and her own department. Then in protocol 58, she clarified who the "A signers" were by saying that they actually referred to "five people". In the following sections, *Planning* strategies are reported first, then the *Revising and Editing* ones.

Planning

Planning strategies were used 40 times in the writing stage, 14 of which were on a global level, and the remaining 26 times on a local level. Of the 14 instances of *Global planning*, three of them were to plan content, seven to plan structure, and four to plan style and tone. S2 planned for global content in protocols 79, 93 and 113. In each of these three protocols, S2 had finished writing one section and planned the overall content of the following section. In protocol 79, S2 planned the first solution:

> Protocol 79: so the first the first point is maybe I can try to um well negotiate with the bank

S2 then planned the overall content of the second solution in protocol 93:

Protocol 93: the second point the second solution upgrade maybe it's to upgrade the internet upgrade the system

The last instance of *Global planning for content* occurred in protocol 113 where S2 planned for the conclusion of her text.

The seven instances of *Global planning for structure* occurred in protocols 48, 56, 59, 67, 74, 76 and 78. In both protocols 48 and 56, S2 wanted to present her information as precisely as possible. For instance, she said in protocol 56:

Protocol 56: ... I've got to remember that it has to be precise to everything should be as short as possible

She explained in the stimulated recall interview that since the task required her writing to be "brief, precise and to the point", she needed to bear this in mind. In protocols 59, 67 and 76, S2 planned for paragraphing. For instance, she said in protocol 67 that:

Protocol 67: ...I'm going to start a new paragraph for the first reason...

In both protocols 74 and 78, S2 planned to write in point form so as to make her text clear and easy to read.

The four instances of *Global planning for style and tone* occurred in protocols 61, 65, 75 and 99. In protocols 61, 65 and 99, S2 said that she should not point out directly in her text that the senior staff members did not meet the deadlines, nor should she mention there was miscommunication between the parties:

Protocol 61: but I can't be so direct in saying that there is a miscommunication problem maybe I can yeah I can mention the cut-off time and the problem about the Internet...

Protocol 65: cannot meet this deadline... is that too direct... I should not say cannot meet the deadlines...

Protocol 99: ...I am going to mention about mention indirectly about um the problem we are having about the miscommunication...

In protocol 75, S2 considered whether it was appropriate to point out that communication problems existed between her readers and her department. She finally decided to mention

this point only implicitly because she did not want to upset her readers. S2 explained her decision in the stimulated recall interview:

> S2: ...because the A signers are all senior people... although I do have the responsibility to cite the problem but I think I do have other means to cite that instead of saying that explicitly... I think this will make the senior management lose face they may feel uncomfortable and I think I am not in the right position to do so I would rather choose to say what I am doing in an implicit way.

These four instances of *Global planning for style and tone* show that S2 was aware of the power distance between herself and her readers.

As mentioned earlier, *Local planning* strategies were used 26 times in the writing stage, 18 of which were to plan content, six to plan structure, and two to plan style and tone. The 18 instances of *Local planning for content* occurred throughout the writing stage in protocols 40, 42, 46, 50, 52, 63, 69, 71, 81, 83, 85, 87, 89, 91, 95, 97, 110 and 114. In 17 of these 18 instances, the follow-up action of *Local planning for content* was *Composing aloud* (refer to Appendix 17). In the remaining instance, S2 made a change to the local content in protocol 82. The data show that *Local planning for content* was mostly used to generate what to write next. *Local planning for structure* was used six times, in protocols 44, 54, 102, 105, 108 and 117. In protocols 44 and 105, she planned the use of vocabulary. In protocols 54 and 102, the focus was on the use of tenses; whereas in protocols 108 and 117, the focus was on phrases. The two instances of *Local planning for style and tone* took place in protocols 116 and 119. In both instances, S2 planned how to make her conclusion sound "courteous" since she was aware of the power distance between her readers and herself:

> Protocol 116: ...I think I am not in a position of saying
>
> Protocol 119: thank you for your kind I have to be <u>courteous</u>

The use of the strategy *Local Planning for style and tone* further shows that S2 was aware of creating an appropriate tone for her text.

Revising and Editing

This section focuses on S2's use of *Revising and Editing* strategies during the writing stage. In total, S2 checked her text three times in protocols 73, 101 and 112, made one

change to local content in protocol 82, and two changes to local structure in protocols 103 and 106. To check her text, S2 read aloud what had been written. In protocol 82, S2 made a change to local content, by specifying the name of the bank with whom negotiation was undertaken:

> Protocol 82: negotiations with the bank is OK OK so now I am going to say negotiations with [name of bank]

Both changes to local structure occurred near the end of the writing stage. While the change was made to the use of tense from present to future in protocol 103, the one made in protocol 106 was to the use of vocabulary.

The Post-Writing Stage

S2 made further use of *Revising and Editing* strategies in the post-writing stage. From protocols 121 to 123, S2 checked her text two times in protocols 121 and 123, and made a change to local structure in protocol 122. The change was to correct a noun from singular to its plural form. As explained in the stimulated recall interview, "I just add results because I left out the "S". It's some grammatical mistakes".

Overall, the most frequently used strategies were those for *Planning* with a frequency count of 45 (36.6%). While 40% of the *Planning* strategies were used on a global level, the remaining 60% were on a local level. *Planning* strategies were used throughout the writing process except the post-writing stage. The second most frequently used strategies were those for orientating the task, which occurred 35 times (28.5%). They were mostly used in the pre-writing stage where the focus was on task orientation; only two instances took place in the writing stage where S2 summarised at one point, and clarified the task at the other. The third most frequently used strategy was *Composing aloud*, which was used only in the writing stage with a frequency count of 34 (27.6%). The least frequently used strategies were those for *Revising and Editing*. In total, they were used nine times (7.3%), six of which during the writing stage, and the remaining three times during the post-writing stage. These numbers show that S2 was largely a planner in Task 2, and she was particularly concerned about global planning as a whole.

As in the case of WP2, S2 probably also avoids putting the blame on the senior staff members. On the whole, her awareness for her readers is appreciated by WP2. Her solutions were, however, commented as impractical and unrealistic for the work situation. The first suggestion which allowed senior staff members to authorise cheque payments in flexible hours, was particularly pointed out as unworkable. While S2 tried to counter-balance the power distance by making compromises with her readers, they were considered by WP2 as impractical for his work situation, and therefore her text failed to achieve the social motive for writing.

6.2.7 S3's Interpretation of Task 2

S3 was given the second writing task on June 2, 2003, and she completed it in 91 minutes and 55 seconds. She initially misinterpreted the social motive for writing the task by thinking that the text would be addressed to the bank that provided the on-line authorisation service to her company. Rather than writing an internal correspondence, S3 had been writing to an outside company for about two-thirds of the time, until she noticed the mistake. She then rectified her mistake by spending the remaining time revising the text. As a result, she came up with two versions of text. As discussed in the structured interview, S3 found the task difficult to understand. She was especially confused with the relationship between the different parties:

> S3: because I missed points in the notes so that I misunderstand that...I think it is not so clear so that it's difficult for me because I need to guess the relationship

Despite her confusion, S3 managed to finally understand the writing task and was able to precisely describe the social motive for writing in the structured interview:

> S3: ...ask the A signers to sign to authorise the cheque payment on time

On the basis of this revised interpretation, she came up with a second version of text. S3 also seemed to understand that the text was to initiate discussion with her readers. As discussed in the structured interview, S3 expected that further discussion with her readers was necessary for a consensus to be reached:

> S3: I don't expect them to follow my suggestions... But I expect them to reply my e-mail and state what are their real problems and then we can compromise.

6.2.8 S3's Written Text 2

Having briefly looked at how S3 interpreted Task 2, this section discusses the two versions of her text. To facilitate discussion, both versions are attached. S3's average writing rate in Task 2 was 6.4 words per minute.

First version:

> Dear Manager,
>
> I am Florence, I am the assistant manager of Business Services Department from ABC company. I am writing to concern the problem of the recent delays of the cheque issuance. We have used the service of Paylink since the mid October to
> 5 make the transactions. However, we found that there are occasional delays of the service which will make the delay payment to our consumers and our company may induce a loss because of this. I hope that you can pay attention on the following problems.
>
> Firstly, I think the cut-off time imposed by your company is not quite suitable
> 10 for our company. It is because the cut-off time of 4:30pm is too early. The authoriser may not can physically log on their to sign the checks due to the busy meetings. I hope that you can extend the cut-off time to 6:00 pm in order to let our authoriser to have more time to authorise the payment.
>
> Secondly, the internet environment is unstable for many times. This will make
> 15 the authorisation procedure much longer than the old method whereby authorisers manually sign on the cheques. I really hope that you can fix the problems soon and make the internet environment more stable to a satisfied level.
>
> Thirdly, the signers are sometimes out of town for business trips without
> 20 informing us. This miscommunication will cause the delay of the payment since there are no authorisers to carry out the cheque authorisation procedure. I hope that you can give us a two-day notice about the departure of the authorizers.

Revised version:

> Dear Manager,
>
> I am writing to concern the problem of the delay of the cheque payment. I am Florence, from the Business Services Department, I found that there are few problems on the authorisation procedure. I hope that we can fix it out and solve
> 5 the problem as soon as possible in order to maintain an efficient and effective payment procedure.
>
> Firstly, the cut-off time imposed by [name of bank] is 4:30pm and all authorisation should be made before 4:30 pm in order to avoid the delay of the

cheque payments. I realised that the they are busy on the work and may not
10   physically log on the computer to make the authorisation procedure, but I still
hope that they can make the authorisation before the pre-specified time since it is
really important to make those payments on time.

Secondly, the internet environment is unstable and this makes the authorisation
procedure much longer than the old method of signing the cheques manually. It
15   is also acceptable for the cheques signed manually for the urgent case.

Thirdly, the authoriser are sometimes out of town for the business trips without
informing us. This miscommunication will delay the cheque authorisation
procedure. I hope that they can give us a two-day notice via e-mail about their
trips, so that we can find another authoriser for the authorisation.

20   In order to facilitate a smooth payment procedure, I hope that you can fix the
above problems as soon as possible. If you have any enquiry or suggestion
concerning the above problems, please inform me for further improvements.

Regards,
Florence
25   Assistant manager
Business Services Department

A comparison of the first and the revised versions shows that both texts adopt a similar structure, with an introductory paragraph summarising the problem and then three paragraphs, each focusing on a cause and a solution. Both texts cover the same causes in the same sequence. The first reason for the delays is related to the cut-off time, then the internet system and finally the authorisers' absence from the office. However, in the first version, S3 misinterprets the readership by thinking that she is to write to the manager of the bank and complain about the authorisation system. Due to this misinterpretation, the suggestions made in the original version are more direct. Below are two examples taken from the first version.

> Lines 7-8 (First version): I hope that you can pay attention on the following problems.

> Lines 16-18 (First version): I really hope that you can fix the problems soon and make the internet environment more stable to a satisfied level.

When drafting the first version, S3 thinks that the social motive is to complain to the service provider, and therefore she demands for better service in a direct manner.

This section now moves on to giving a brief analysis of S3's revised version of text. To fulfill the social motive for writing, S3 presents both the causes and the solutions directly. This explicitness is evident throughout the text. In the introductory paragraph, S3 directly states the purpose of writing the text:

Line 2: I am writing to concern the problem of the delay of the cheque payment.

Lines 4-6: I hope that we can fix it out and solve the problem as soon as possible in order to maintain an efficient and effective payment procedure.

In the subsequent three paragraphs, she directly states her wish:

Lines 10-12: ... but I still hope that they can make the authorisation before the pre-specified time since it is really important to make those payments on time.

Lines 14-15: It is also acceptable for the cheques signed manually for the urgent case.

Lines 18-19: I hope that they can give us a two-day notice via e-mail about their trips, so that we can find another authoriser for the authorisation.

This explicitness is, however, not appropriate in this context in which all the readers are of a more senior rank. Furthermore, the tone seems to be too direct and authoritative at several points, one of which is given below as an example:

Lines 20-21: I hope that you can fix the above problems as soon as possible.

This sentence seems to be directly taken from the first version as shown earlier. Even though S3 realises that the text should be addressed to internal senior staff members, she does not modify the tone of her text.

6.2.9 Writing Strategies Used by S3 in Task 2

S3's use of writing strategies in Task 2 is summarised in the following table. A full account is given in Appendix 18.

Table 6.3: Frequency of Use of Writing Strategies by S3 in Task 2

Stages	Writing Strategies	Frequency of occurrences
1a. Pre-writing stage: Task orientation	*Task orientation* Reading the task	5

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13 min 22 sec (14.5%) Protocols 1-16	Summarising the task Paraphrasing the task Clarifying the task *Planning* Global planning for structure Global planning for style and tone	4 1 3 1 2
1b. Pre-writing stage: Planning 3 min 0 sec (3.3%) Protocols 17-21	*Task orientation* Reading the task *Planning* Global planning for structure	1 4
2. Writing stage: Writing the text 42 min 8 sec (45.8%) Protocols 22-93	*Task orientation* Reading the task Clarifying the task *Planning* Global planning for structure Local planning for content Local planning for structure Local planning for style and tone *Composing aloud* *Revising and Editing* Checking Changing local content Changing local structure Changing local style and tone	4 2 4 20 5 3 28 3 1 1 1
3. Post writing stage: Revising and Editing 33 min 25 sec (36.4%) Protocols 94-124	*Task orientation* Reading the task *Planning* Global planning for content Global planning for structure Local planning for content Local planning for structure *Revising and Editing* Checking Changing local content Changing local structure	2 3 1 6 3 2 10 4

As in the previous text case of S2, S3's writing session also occurred in three stages: pre-writing, writing and post-writing. The pre-writing stage further occurred in two sub-stages, 1a and 1b. The pre-writing stage 1a lasted for 13 minutes and 22 seconds (14.5%) when S3 orientated herself to the writing task. The pre-writing stage 1b which lasted for 3 minutes (3.3%) focused on planning. The writing stage was 42 minutes and 8 seconds long (45.8%), and the main activity during this period was composing. The post-writing stage lasted for 33 minutes and 25 seconds (36.4%). At the beginning of this stage, S3 realised that she had misinterpreted the readership, and consequently, she spent a large proportion of the time making revisions to her text.

The Pre-Writing Stage

The pre-writing stage 1a, where S3 orientated herself to the writing task, was coded into 16 protocols. Of these protocols, S3 used *Task orientation* strategies 13 times and *Planning* strategies three times. The 13 instances of *Task orientation* included five instances of *Reading the task*, *Summarising the task* four times, *Paraphrasing the task* once and *Clarifying the task* three times. Although S3 said in the stimulated recall interview that "reading the task in my words helped me understand more", she only paraphrased once in protocol 4, where she referred to the new authorisation process.

Apart from paraphrasing the task in protocol 4, she mainly read the task and summarised it in the first nine protocols. In protocols 6 and 9, she needed to clarify the task. Then she started planning the global structure in protocol 10:

> Protocol 10: ...in the first paragraph I should say that has asked Florence to write...

Then in protocol 11, S3 planned for global style and tone by considering the formality and tone to suit her readers:

> Protocol 11: ... because the writing task is said to be submitted to the senior management and I should be more polite... it's more formal

After these two instances of planning, S3 further orientated to the task. She needed to clarify the task again in protocol 13. According to the information given in the task, there were two groups of authorisers, labelled as group A and group B. Authorisers who were in group A were more senior than B, and could therefore authorise cheques of a greater

amount. S3 however found this point difficult to understand, and said in the stimulated recall interview that:

> S3: Oh, because I have not read it clearly. Because I have not read this part I didn't get this part.

Probably because she was still confused with this point, she made a mistake in protocol 15 when she planned *Global style and tone*. At this point, she thought that the text was addressed to an outside company:

> Protocol 15: I think I missed a point before that I writing to the senior management to the other company I'm issuing company and the reader of this memo *may* be the [name of bank]

Using a tentative modal *may* to finalise on the readership, S3 did not seem to be entirely certain about her decision. Based on this wrong assumption, she continued to plan her text in the pre-writing sub-stage 1b.

From protocols 17 to 21 in sub-stage 1b, S3 made use of *Global planning* strategies four times, and *Task orientation* strategy one time. She planned for the global structure four times, in protocols 17, 18, 19 and 20. In these four protocols, S3 outlined the structure of the whole text, that is, she would first state the purpose of her text, then the problems and the solutions. In protocol 18, S3 wrote a few words of notes on the task sheet. Then in protocol 21, S3 referred to the writing task and read the section to check about readership before beginning the writing stage:

> Protocol 21: ... to submit senior management to be brief precise and to the point

The Writing Stage

The writing stage was coded into 72 protocols from 22 to 93. During this stage, S3 made use of all types of writing strategies: *Task orientation* six times, *Planning* 32 times, *Composing aloud* 28 times, and *Revising and Editing* six times. The 28 instances of *Composing aloud* were the times when S3 read aloud the text she was writing at the time. This section first reports on the most frequently used strategies, that is, the *Planning* strategies, then *Revising and Editing*, and finally *Task orientation*.

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<u>Planning</u>

During the writing stage, *Planning* strategies were used 32 times, four of which on a global level, and the remaining 28 instances on a local level. In all four instances of global planning, in protocols 47, 59, 65 and 89, S3 planned the structure of the text upon finishing one section:

> Protocol 47: I have finished the first paragraph and now I'm now I'm typing the problems I have…

> Protocol 59: I think I should state the problem first problem and then the first solution I think this organisation is better…

> Protocol 65: I have um finished the second paragraph and then I start to state the second problem

> Protocol 89: OK then I type the last paragraph

Among the 28 instances of local planning, 24 of them were followed by *Composing aloud*. It seems that local planning was required when S3 was not able to proceed with her writing, and had to pause and think about what to write next. During the writing stage, *Local planning for content* was used 20 times, *Local planning for structure* five times and *Local planning for style and tone* three times. The strategy *Local planning for content* was used to generate text. The five instances of *Local planning for structure* occurred in protocols 36, 53, 63, 83 and 85, with the first two focusing on the use of vocabulary and the latter three on the structure of phrases.

S3 planned for style and tone on a local level three times. In all three instances, she was mainly concerned about the tone of her text. At the beginning of the writing stage in protocol 23, S3 considered how to address the readers, whether she should make the readership generic by using the phrase "To whom it may concern" or "Dear sir or madam". She finally chose to write "Dear manager". Then in protocol 32, she considered how her readers would react to the word *complain*. She explained in the stimulated recall interview how the choice of word would affect the tone:

> S3: Because I think the word "complain" is impolite and because it is read by the senior management, and I don't want to complain my boss, other people higher than me.

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Another instance of *Local planning for style and tone* took place in protocol 73. At this point, S3 still thought that she was making a complaint to the bank, and she wanted to write in a threatening tone to make them improve their service:

> Protocol 73: I'm thinking whether I should give a threat to them if they don't fix the problem soon I may outsource this contract to other bank

To sum up, S3 attended to local planning more frequently than global planning. For every seven instances of *Local planning*, she only made one instance of *Global planning*.

Revising and Editing

Revising and Editing strategies were used six times during the writing stage. Apart from protocol 80, all of them occurred after *Composing aloud*. S3 checked her text three times by reading it aloud in protocols 34, 38 and 79. Three changes were made, one each to content, structure and style and tone on a local level. In protocol 27, S3 made a change to local content by changing her job title from *senior manager* to *assistant manager*. The change in protocol 69 was made to local structure, in particular to the use of vocabulary. Finally, the change in protocol 80 was to local style and tone, in order to tone down her message. As explained in the previous protocol 79, she thought that it would be too threatening to write that she would discontinue the service provided by her reader:

> Protocol 79: I think that if I said if you don't fix the problem then I don't use your service anymore is serious so I should change another sentence

Considering the tone was too strong, S3 changed the wording in protocol 80 to make the text sound friendly:

> Protocol 80: I really hope that you can fix the problem soon (pause: 15 seconds) make the internet more stable

Task Orientation

S3 needed to orientate to the writing task at different points of the writing stage. She made use of the strategy *Reading the task* four times in protocols 52, 76, 90 and 92, and *Clarifying the task* two times in protocols 91 and 93. In protocols 52 and 76, she referred to the writing task and read the first and the second causes of the problem:

> Protocol 52: ...because A signers are busy at work and cannot physically log onto their computers

> Protocol 76: This will make the authorisation procedure much longer than the old method whereby authorisers manually sign on the cheques

Both protocols were followed by local planning and composing aloud in the subsequent two protocols. For instance, after she had read the task in protocol 52, S3 planned the local content in protocol 53 and then composed aloud in protocol 54. Likewise, protocols 76, 77 and 78 followed the same pattern.

The remaining four instances of task orientation took place at the end of the writing stage from protocols 90 to 93. In protocol 90, she read the task to check whether she had missed anything, and then clarified with herself that she had made a mistake about the target readers in protocol 91:

> Protocol 90: Now I'm seeing the last two points of the situation see whether I missed something

> Protocol 91: ...I am afraid I have written something wrong or missed

Then in protocol 92, she read the task again, and clarified with me in protocol 93 to confirm who she was supposed to write to, and whether she would be given more time to revise her text. She said in the stimulated recall interview that she would need to change the focus of her text if the target readers were different:

> S3: I think if I write to [name of bank] and complain their problem then I don't need to draw the A signers' attention I just tell them the problem and ask them to correct it because I think I am their client, but if I if the target reader is the senior management in our company, then I need to draw A signers' attention...

Upon realising that the text was an internal correspondence, S3 started revising and editing her text in the post-writing stage which took up the remaining one third of the time.

The Post-Writing Stage

S3's post-writing stage in Task 2 is different from the previous text cases in that she produced a second version of text. This is the only case among a total of eighteen where two versions of text were produced. The revisions made in the post-writing stage brought about comparatively more significant changes to the text than those made in other writing sessions. Because of the change in readership from an outside company to colleagues

who shared the same background knowledge, it was no longer necessary to include certain facts in the text. The post-writing stage was coded into 31 protocols from 94 to 124. S3 made use of *Task orientation* strategies twice, *Planning* strategies 13 times and *Revising and Editing* strategies 16 times. S3 referred to the writing task and read a short section of it at the beginning of this stage in protocol 94, and later in protocol 104.

Of the 13 instances of planning, four of them were on a global level, and nine on a local level. The first instance of global planning occurred in protocol 95 where S3 planned to state the purpose of the text in the first paragraph. Then she referred back to the first version of her text, and made changes to suit the revised readership. During this stage, 11 of the 13 instances of planning brought about a change to the text. Five of the six instances of *Local planning for content* resulted in a change to the local content. As a result of local planning in protocols 96, 98, 100, 102 and 105, a change was made to the local content. For instance, in protocol 96 S3 planned to introduce herself to her readers, and then changed the text to a shorter version. Below is a comparison of the two versions of text:

> First version: I am Florence, I am the assistant manager of Business Services Department from ABC company.

> Revised version: I am Florence, from the Business Services Department

In the above example, the phrase *I am the assistant manager...from ABC company* was deleted in order to keep the self-introduction brief for an internal correspondence. The three instances of *Global planning for content* in protocols 107, 109 and 119 also resulted in changes to the local content in the subsequent protocols. On the whole, the changes to content were mostly made to the solutions, rather than the problems. In the stimulated recall interview, S3 explained the type of changes she made during this stage:

> S3: I think the solution is different...the last problem can be copied and paste.

Below is an example that shows how one of the solutions had been re-written in protocol 108:

> First version: I hope that you can extend the cut-off time to 6:00 pm in order to let our authoriser to have more time to authorise the payment.

> Revised version: I realised that they are busy on the work and may not physically log on the computer to make the authorisation procedure, but I still hope that they can make the authorisation before the pre-specified time since it is really important to make those payments on time.

Realising that she was no longer writing to a bank, but to her superiors, S3 changed a direct suggestion to a gentle reminder. The three instances of *Local planning for structure* in protocols 113, 115 and 117 brought about three changes to the local structure in protocols 114, 116 and 118.

Upon making these revisions, S3 checked her text for the last time. In the last four protocols from 121 to 124, she made use of *Checking* strategy twice, and made a change to local content and local structure each. In protocol 122, she added her name in the introductory paragraph. In the subsequent protocol, that is, protocol 123, she made a change to the use of prepositions.

To sum up, the most frequently used strategies by S3 in Task 2 were those for *Planning* with a frequency count of 52 (42%). The second most frequently used strategy was *Composing aloud* (22.6%). Strategies for *Revising and Editing* occurred as frequently as those for *Task orientation*, with frequency counts of 22 each (17.7%). The fact that *Task orientation* strategies were comparatively less frequently used might have caused a misinterpretation of the information given in the task, and thus given rise to the need for re-writing. For the purpose of fulfilling Task 2, S3 seemed to be a local planner, who had a tendency to ignore some of the information given in the writing task.

WP2 made two comments on this text. First, he pointed out that a memorandum format would be more suitable than a letter format. S3 perhaps forgot to change the format when she corrected the readership. Second, WP2 commented that the solutions were not particularly useful for his context. For instance, the second solution suggested that in urgent cases, the authorisers sign the cheque manually. This suggestion implied that two systems can possibly co-exist with each other. This not only created confusion, but also encouraged the authorisers to switch back to the old manual system. If S3 had been completely aware of her role and the role of her department, she would not have

made this suggestion. Rather, she would have tried her best to assist the authorisers to get accustomed to the new system, which was implemented by her superior.

6.2.10 S4's Interpretation of Task 2

Having reported on the first three text cases of Task 2, this chapter now moves on to the fourth case. S4 completed Task 2 in 63 minutes and 40 seconds on April 11, 2003. He understood that the task required him to write to five authorisers and the social motive for writing was to present his readers with the problem and the solutions. It is, however, interesting to note that he chose to address to Senior Manager in singular form. Even though he understood the task requirements, he found it difficult to suggest solutions to his superiors. S4 perhaps found it so difficult to come up with appropriate solutions that he delayed planning them until the writing stage. As discussed in the structured interview, he only planned the solutions when he was writing the problem. The following excerpt shows that he relied on local planning to produce the solutions:

> S4: ... during writing the problem and to think about this and then when I'm writing the solutions and I pick up for example the first one is more the first one I think about what is the possible solutions to target the problem maybe they must log on the computer all the time instead of logging on or just or for example this problem what time is I think about 2 o'clock 4 o'clock yeah I think 3 o'clock is more appropriate way

The above excerpt shows that the solutions were generated locally during the time when S4 was writing the problems. Probably because he did not plan the solutions carefully beforehand, they were arbitrary. He also found it difficult to make suggestions for his superiors whom he assumed to have more work knowledge, and thus a better insight to solve the problem. Consequently, he decided to leave his suggestions open-ended, and invited his readers for their contribution. He explained in the same interview that some of the readers were of a more senior level than the others. To deal with this situation where the power distance among readers was complicated, he needed to be careful with his choice of words:

> S4: I think at this case because the supervisor is the senior managers, and senior manager is not the same level as them, the A signers, at least two levels lower than them so maybe this is just staff writing a memo to the manager yeah to point out the problem maybe it's quite difficult....The choice of words is more carefully, and the solutions suggested is more according to their will.... Because they are senior, so maybe they think that our solutions are not the best solutions

because they think themselves maybe more knowledgeable, they think their solutions are better than us, so I suggest in the writing we work out together instead we pose the solutions, and then you need to follow

As in the text case of WP2, S4 was also aware that his readers were more experienced and knowledgeable than he was. He therefore chose to make tentative suggestions in order to start a dialogue with them.

6.2.11 S4's Written Text 2

S4 seems to have grasped a good understanding of the social motive for writing. In a memorandum format, he produced a text of 342 words in 51 minutes and 5 minutes, bringing his average writing rate to 6.7 words per minute. The pseudonym *John* was used in S4's text. To facilitate discussion of his text, line numbers have been inserted in the left margin.

Memorandum

From: John, Assistant Manager of Business Services Department
To: Senior Manager
Date: 11 April 2003
5   Subject: Delay of using Paylink for settlement checks and possible solutions

Dear all,

Paylink is the system of settlement the cheques and it was adopted in our company in mid-October in order to facilitate the payment authorisation process. However, some cheque authorisers have been experiencing the problems when
10   using it.   Most of the cheques have been delays, and our department cannot return cheques within two business days, especially for the cheques over HK$25000.

After some investigation, we found the reasons of the problem are as follows:

(1) The most important reason is the signers cannot log on the computer
15   before the cut-off time, 4:30 pm, imposed by Paylink.
(2) The second reason is the unstable internet environment, the authorisation process takes more time than our old manual authorisation method.
(3) The third reason is some A signers of our company sometimes have business trips and forgot to let know the Business Services Department.
20   Thus, there are no authorisers to carry out the cheque authorisation procedures.

The delays has become more seriously. If nothing action taken, it will have an

---

> adversely impact to our company operation efficiency and the company's profit. Therefore, on the behalf of our Business Services Department, several solutions
> 25 are suggested to minimise the delays:
>
> First, in order to log on the computer before 4:30 pm, our department suggested all signers must to carry out authorisation procedure at 3:00 pm each day.
>
> Second, our department will contact [name of bank] immediately to upgrade the server of Paylink in order to improve the stability of the system.
>
> 30 Third, in order to smooth the process of authorisation procedure, we recommended the A signers' secretaries to notify our department 2 days before of his or her business trips.
>
> We know these solutions are not enough to eliminate the problem, we are listening all of you so that we can work out the best solutions together. We are
> 35 looking forward to hearing from you.
>
> Yours sincerely,
>
>
> John
> Assistant Manager

S4 makes an attempt to achieve the social motive for writing by building rapport with his readers. The two strategies employed are the use of personal pronouns and the use of tentative language. The inclusive pronoun *we* and possessive pronoun *our* are consistently used in the text. The pronoun *we* is used six times, four of which can be found in the last paragraph where S4 invites his readers to contribute to the solutions:

> Lines 33-35: *We* know these solutions are not enough to eliminate the problem, *we* are listening all of *you* so that *we* can work out the best solutions together. *We* are looking forward to hearing from *you*.

This is also the only paragraph where S4 makes use of the pronoun *you*. With the use of personal pronouns, a sense of dialogue is created. These pronouns also bring about the importance of a joint effort between the writer and the readers. The possessive pronoun *our* can be found in lines 7, 10, 17, 18, 26 and 31 as in the phrases *our company*, *our department*, and *our old manual authorisation method*. The inclusive pronoun is probably used to imply that the writer and readers need to show solidarity by working collaboratively. Like WP2, S4 also avoids using the pronoun *you* in the section where he points out the causes of the problem. Rather than pointing out the fact that his readers

have been missing deadlines and thus cause delays in cheque authorisation, he refers to them as *signers* and *authorisers* from lines 14 to 21. In doing so, his readers will probably feel more neutral about the situation, and as a result, more willing to cooperate.

As mentioned earlier, he is aware of the seniority of his readers, and the power distance between his readers and himself. To get his readers' support, S4 presents his suggestions with the help of tentative language rather than imposing them onto his readers. In the subject line of the text (line 5), he uses the phrase *possible solutions* to show the tentativeness of his suggestions, and thus leave room for discussion. Other examples of tentative language can be found in lines 25, 26 and 31:

> Lines 24-25: ... several solutions are *suggested* to minimise the delays
>
> Lines 26-27: ... our department *suggested* all signers must to carry out authorisation procedure at 3:00 pm each day
>
> Lines 30-31: ... we *recommended* the A signers' secretaries to notify our department 2 days before of his or her business trips.

The use of *suggested* and *recommended* in the above examples seems to have toned down the message. The use of tentative language is, however, not consistent in the text. S4 also uses strong modals *will* and *must* in lines 22 and 27:

> Lines 22-23: If nothing action taken, it *will* have an adversely impact to our company operation efficiency and the company's profit.
>
> Lines 26-27: First, in order to log on the computer before 4:30 pm, our department suggested all signers *must* to carry out authorisation procedure at 3:00 pm each day.

The strong modal *must* in line 27 creates an authoritative tone. Although the readers are *suggested* to carry out the action, the use of the strong modal makes the tone harsh.

6.2.12 Writing Strategies Used by S4 in Task 2

S4's use of writing strategies in Task 2 is summarised in the following table. A full account is given in Appendix 19.

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Table 6.4: Frequency of Use of Writing Strategies by S4 in Task 2

Stages	Writing Strategies	Frequency of occurrences
1. Pre-writing stage: Task orientation 7 min 15 sec (11.4%) Protocols 1-21	*Task orientation* Reading the task Summarising the task Paraphrasing the task	 8 11 2
2. Writing stage: 52 min 15 sec (81.1%) Protocols 22-138		
2a. Writing stage: Writing the text 5 min 15 sec (8.3%) Protocols 22-30	*Planning* Global planning for structure Local planning for content Local planning for structure *Composing aloud*	 2 2 1 4
2b. Writing stage: Planning 1 min 10 sec (1.8%) Protocol 31	*Planning* Global planning for content	 1
2c. Writing stage: Writing the text 45 min 50 sec (72.0%) Protocols 32- 138	*Task orientation* Reading the task *Planning* Global planning for structure Global planning for style and tone Local planning for content Local planning for structure Local planning for style and tone *Composing aloud* *Revising and Editing* Checking Changing local content Changing local structure Changing local style and tone	 2 5 1 27 8 4 39 7 7 5 2

3. Post-writing stage: Revising and Editing	*Revising and Editing*	
	Checking	6
	Changing local content	1
4 min 10 sec (6.5%)	Changing local structure	4
Protocols 139-149		

S4's writing session for Task 2 occurred in three stages. The pre-writing stage, which lasted for 7 minutes and 15 seconds (11.4%), was devoted to task orientation. The writing stage further emerged in three sub-stages, labelled as 2a, 2b and 2c. The writing sub-stage 2a lasted for 5 minutes and 15 seconds (8.3%), where S4 focused on composing the heading of the memorandum. After that, S4 scribbled a plan of 11 words in sub-stage 2b that lasted for 1 minute and 10 seconds (1.8%). Then writing sub-stage 2c took up the following 45 minutes and 50 seconds (72%) where S4 focused on writing the text. The post-writing stage which took up the remaining 4 minutes and 10 seconds (6.5%), focused on revising and editing.

The Pre-Writing Stage

The pre-writing stage was coded into 21 protocols, where only *Task orientation* strategies were used. Among them were eight instances of *Reading the task*, 11 instances of *Summarising the task* and two instances of *Paraphrasing the task*. S4 alternated the strategies *Summarising the task* with *Reading the task* from protocols 1 to 11, and from protocols 13 to 19. As described by S4, he first summarised the task by highlighting important points on the task sheet, and then he read the task again to get a better idea:

> S4: ...underline the key words and to read the task once again once to give a brief idea about the whole task or the situation

He further paraphrased the task in his own words in protocols 12 and 20. He then summarised the task in protocol 21 by underlining key words on the task sheet before starting the writing stage.

The Writing Stage

As mentioned before, the writing stage emerged in three sub-stages. In sub-stage 2a, S4 focused on composing the heading of the memorandum. From protocols 22 to 30, S4 made use of *Planning* strategies five times and *Composing aloud* four times. Of the five

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instances of planning, two of them were to plan structure on a global level in protocols 22 and 28, two to plan content on a local level in protocols 26 and 30, and one instance to plan structure on a local level in protocol 24.

In protocol 22, S4 planned the structure of his text on a global level, with specific reference to the format of a memorandum. Then the planning for global structure in protocol 28 focused on the structure of the whole text, where he planned to adopt a problem-solution approach:

> Protocol 28: I now start umuh that means there are three problems and to write the solutions...

While *Local planning for content* was used to generate text in protocols 26 and 30, *Local planning for structure* was used in protocol 24 to decide whether he should write to *Senior management* or *Senior manager*. He chose the latter in the end.

Upon finishing the heading, he moved on to sub-stage 2b where he planned the content on a global level. This sub-stage lasted for only one protocol. In protocol 31, he drafted a plan in order to make his writing "systematic". He explained in the stimulated recall interview that although the plan was short, it was nevertheless necessary:

> S4: I write the format as a memorandum first and then I write the plan because when I start to write the format first I think this time is more clear instructions I think is it no need to write the plan first? I think it's still better to write the plan yeah, but it's just with a few words... more systematic

S4 then started the writing sub-stage 2c in protocol 32, and it lasted until protocol 138. During this sub-stage, S4 made use of all types of writing strategies. In total, *Task orientation* strategies were used twice, *Planning* strategies 45 times, *Composing aloud* 39 times, and *Revising and Editing* strategies 21 times. The two instances of task orientation occurred in protocols 59 and 66 when S4 needed to read about the second and the third reason that cause delays in the process of cheque authorisation. The 39 instances of *Composing aloud* were the times when he read aloud the text he was writing. The following sections report on his use of *Planning* strategies, then *Revising and Editing* in the final writing sub-stage 2c.

<u>Planning</u>

Of the 45 instances of *Planning*, six of them were on a global level while 39 were on a local level. Global planning included five instances of planning for structure in protocols 37, 39, 41, 51 and 65, and one instance of style and tone in protocol 110. S4 planned the overall structure in protocol 37, where he planned to write about the effects of the delays on his department. However, he did not write out the content of what he planned, and continued to plan the global structure in protocol 39:

> Protocol 39: ...have a bit introduction and then to write the problem

In the above protocol, S4 planned to write about the reasons of the problem. Then later in protocol 41, he planned to present the reason in point form. In protocol 51, he further planned the structure of the text, and confirmed that his decision to use a problem-solution approach was logical:

> Protocol 51: yeah that means a bit introduction and then to say the problem and then to say the reasons of the problem and have some possible solutions about this yeah...

The last instance of *Global planning for structure* took place in protocol 65, where he planned to write about the third reason that caused delays to cheque authorisation. *Global planning for style and tone* occurred in protocol 110 where S4 planned one of the solutions. According to S4, it was challenging to make an appropriate suggestion since the problem was caused by his readers, who were of more senior rank and had more power. He realised that he needed to strike an appropriate tone to get the co-operation of his readers:

> Protocol 110: this problem is more difficult to write to solve they must be the senior the problem of A authorisers this is the A signers' problem but A signers is more senior than us more appropriately how to write more appropriately... to ask them to inform us the business trips they are come from different departments...

Local planning strategies were used 39 times, 27 of which was to plan content, in other words, what to write next. *Local planning for structure* was used eight times, and *Local planning for style and tone* four times. Of the eight instances of *Local planning for structure*, six were to plan the use of vocabulary and two to plan the structure of phrases. In protocol 33, S4 considered the choice of vocabulary between *authorise a cheque* or *write a cheque*. He finally decided on the phrase *facilitate the payment authorisation*

process. In protocol 70, S4 planned the use of vocabulary by simply copying from the writing task:

Protocol 70: always copying the third reason is the A signers are sometimes

Then in protocols 79 and 81, S4 planned how to express the impact of the delays on the company. Both protocols focus on planning the use of vocabulary, first on the word *efficiency* in protocol 79 and then between *hurt* and *impact* in protocol 81 as in the phrase *impact to our company operation efficiency* (line 23). Another instance of vocabulary planning occurred in protocol 103 where S4 considered whether to use *notice, talk* or *communicate* with the bank. He finally wrote *contact* the bank. Finally in protocol 113, S4 planned whether to use *facilitate* or *smooth* as in *to smooth the process of authorisation procedure*. The remaining two instances of *Local planning for structure* occurred in protocols 85 and 92, both of which were to plan the structure of phrases.

It can be seen from the above discussion that S4 was concerned about the use of vocabulary when planning local structure. Similarly, he also aimed to achieve an appropriate tone with a careful choice of vocabulary. He realised that different words could create different tone. To ensure appropriate choice of words, he made use of Thesaurus, a language tool available in the computer program, Microsoft Word. He explained in the stimulated recall interview why word choice was important:

> S4: I used again the Microsoft tool to find the word because I think notify or meet or I think these words and I find "contact" is more suitable… it's different tone, especially for the business writing letters because maybe different words have different use maybe the same meaning but different use or different tone.

The four instances of *Local planning for style and tone* occurred in protocols 68, 72, 83 and 117. In both protocols 68 and 72, S4 considered whether to use *let know* or *inform*. He decided to use *let know* because as discussed in the stimulated recall interview, he wanted to make the tone as least authoritative as possible:

> S4: "let know" is better than because it's not we ask signers to tell me it's they told me first we are not ask them to tell me I say more clearly is that for example notify or inform is we request them

On the other hand, S4 wanted to threaten his readers in protocol 83 by emphasising the impact of the delays on the company:

Protocol 83: yeah to make them frighten a little bit...

In protocol 117, S4 chose between *suggest* and *recommend*, and decided to write *we recommend the A signers' secretaries to notify our department 2 days before of his or her business trips* (lines 30-32). As discussed in the stimulated recall interview, the word *recommend* helped create a better tone than *suggest* since it is not so "top-down".

Revising and Editing

Having reported on S4's use of *Planning* strategies, this section focuses on his use of *Revising and Editing* strategies in the writing sub-stage 2c. *Revising and Editing* strategies were used 21 times, seven of which were *Checking*, where S4 checked by reading aloud what were written in protocols 44, 55, 58, 64, 75, 115 and 121. In the remaining 14 instances, he made changes to the text on a local level. Seven changes were made to content in protocols 46, 49, 50, 57, 100, 124 and 132. Five changes were made to structure in protocols 35, 40, 48, 105 and 134, and two changes to style and tone in protocols 73 and 118. All changes to local content were additions of text, except in protocols 100 and 132 where S4 deleted a phrase from the text. In protocols 46, 49 and 50, S4 added a sentence to state the effects of the delays on his department. As mentioned in the last section, S4 planned to write about the effects in protocol 37, but did not do so immediately. After checking the text in protocol 44, he decided to add this point to his text. Then in protocols 57 and 124, both additions were related to time. In protocol 57, S4 specified the cut-off time, that is, 4:30 p.m., that his readers had constantly been missing. In protocol 124, he also specified a timeframe in his suggestion so that *we recommended the A signers' secretaries to notify our department 2 days before of his or her business trips*. It seems that S4 wanted his readers to be absolutely clear about the timeframe.

S4 made five changes to local structure, three to the use of vocabulary in protocols 35, 48 and 105, a change to spelling in protocol 40, and a change to the use of conjunction in protocol 134. The two changes to style and tone occurred in protocols 73 and 118, both of which were to change the use of vocabulary in order to avoid negative feelings among his readers. As discussed in the previous section, S4 planned whether to use *let know* or *inform* in protocol 72, and decided to change to *let know* in protocol 73 because he thought the tone was less authoritative. As mentioned before, the change in

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protocol 118 was to the use of vocabulary from *suggest* to *recommend* so that the tone was less "top-down".

The Post-Writing Stage

Further changes were made to the text in the post-writing stage. In the last 4 minutes and 10 seconds of the writing session, S4 only made use of *Revising and Editing* strategies. In total, he checked his text six more times in protocols 139, 141, 143, 145, 147 and 149. Five changes were made to the text on a local level, one to content and four to structure. The change to content occurred in protocol 140, where S4 deleted the word *problem* from the subject of the memorandum, so that the focus changed from the problems caused by the delays to the solutions. The four changes to structure occurred in protocols 142, 144, 146 and 148. In protocol 142, S4 added the verb *is* in the first sentence *Paylink is the system of settlement the cheques....* The change in protocol 144 was to word form from *has been taken* to *taken* as in the phrase *If nothing action taken*. While the change in protocol 146 was to the use of preposition, the one in protocol 148 was to correct the spelling of the word *server*.

To complete Task 2, S4 made the most frequent use of *Planning* strategies, in particular to those for planning local content. *Planning* strategies were used 51 times (34.2%), 42 of which were on a local level. *Composing aloud* was the second most frequently used strategy, with a frequency count of 43 (28.9%). Strategies for *Revising and Editing* were also quite frequently used with a frequency count of 32 (21.5%). It was also found that S4's concern for his word choice was evident in both his use of *Planning* as well as *Revising and Editing* strategies. On the other hand, strategies for *Task orientation* were comparatively less frequently used. They were used 23 times (15.4%). For the purpose of completing Task 2, S4 relied heavily on local planning. The data confirm what was discussed in section 6.2.10, where it was pointed out that S4 found it difficult to plan the solutions, and only did so while he was writing the text.

Despite S4's concern for his use of vocabulary, WP2 commented that the use of strong modals *will* and *must* in the phrases *it will have an adversely impact to our company operation efficiency* and *all signers must to carry out authorisation procedure*

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at 3:00 p.m. each day was not appropriate. The use of strong modals created an authoritative tone. While S4 tried to avoid an authoritative tone with a careful choice of vocabulary, he seemed to have overlooked the effect of strong modals. WP2 also pointed out that S4 exaggerated the impact of the delays in the cheque authorisation procedure by linking them to the company's profits as shown in the above quote from the text. It seems that while the text has some positive characteristics such as the strategic use of pronouns, it also contains features that are not appropriate in WP2's work situation.

6.2.13 S5's Interpretation of Task 2

S5 completed Task 2 in 73 minutes and 50 seconds on May 12, 2003. As in the text case of S4, S5 also adopted a problem-solution approach to completing Task 2. As discussed in the structured interview, she expected that this would be a common approach in her future workplace:

> S5: It's like to analyse the problem and then give solutions maybe later in my working place my supervisor may require me to do that quite frequent

She understood that the social motive for this particular writing context was to "write about the current problems in the cheque authorisation... and suggest some solutions to address the problem". While she did not have any difficulty interpreting the social motive for writing, she did not completely understand the relationship between the readers. Although she was aware that she was to write to her superiors, she did "not know what B signers and A signers" referred to. According to the information given in Task Sheet 2 (Appendix 2), there were two groups of authorisers, labelled as Group A and Group B. Group A are of a higher rank and thus have the power to authorise cheques with an amount of more than HK$500,000, but not Group B. S5 however found this information difficult to grasp.

Being aware of the seniority of her readers, she tried to make the tone of her writing as appropriate and courteous as possible. One of her strategies to achieve this was to avoid using personal pronouns. As discussed in the structured interview, she made a deliberate effort not using personal pronouns because she considered it impolite to do so:

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S5: I try to avoid using the personal pronouns we I because it seems impolite to write to someone who are senior than me so from time to time I've been aware of that and I try to avoid using personal pronouns....

She was aware of the seniority of her readers, and expected that further discussion was necessary after they had tried out the solutions.

6.2.14 S5's Written Text 2

At an average rate of 9.7 words per minute, S5 wrote a text of 434 words. To facilitate discussion of her text, line numbers are indicated in the left margin.

	To: A signers From: Florence, Assistant Manager, Finance in Business Services Department Re: Current cheque authorisation and delay of cheque issuance problem
5	Paylink system has been introduced in our company since mid October. Unfortunately, we have been experiencing some problems in adapting to this system. This means as a result the Business Services Department will also encounter the late return of cheque problem. In this memo, I would like to draw you all attention to the authorization problem and also I will suggest some solutions to address the problem and hence, minimize the late return of cheque.
10 15 20	Under the Paylink system, payment authorization process is done via internet and the signers are required to authorise on the computer screen before 4.p.m. everyday. However, a lot of signers are busy at work and they cannot authorise through internet on time. Also, the unstable internet environment creates difficulties for signers in performing the job. They need to spend much longer time in the authorisation than they do it manually. Third, there are occasions, when A signers were out of town for business trips there will be no signers available to carry out the cheque authorisation process. It seems that miscommunication exist between them and the Business Services department. All these three reasons give rise to the problem of late return of cheques because without the authorization process, no cheques can be issued. As a result, the company's service pledge of returning payees within 2 business days cannot be maintained.
25 30	To address the above problem, we suggest the finance department to negotiate with [name of bank] in delaying the cut-off time, say 6p.m. everyday. Thus, signers will have more time in performing their duties. Second, the finance department can also negotiate with the internet service provider. They should request a stable and faster server so that it can minimise the time for authorisation process and enhance the work of signers. Third, we suggest A signers to inform the Business Services Department if they are out of town for business trip so that the BS Department can arrange some other signers to carry out the procedure for them. Besides, under the current situation, more than one A signer is required in authorising cheques which are above HK$25,000.

> Therefore, if a better coordination can be maintained between the signers, the authorization process can also get done faster.
>
> *35* To maintain the service pledge of 2 business days of returning payment, the prompt cheque authorization process is really important. Thus, we hope the above measures can address the authorization problem and that the cheque issuance procedure can be carried out properly.

S5 makes an attempt to achieve the social motive by means of two strategies: a strategic use of personal pronouns and the use of passive voice to create a formal style. Although she mentioned earlier that she avoided using personal pronouns, an exploration of her text shows that this is only true in the paragraph where she points out the delays caused by her readers. In order to avoid being perceived as impolite, she does not point out her readers' mistakes directly; they are instead addressed as *signers*. Below are a few examples in the second paragraph:

> Lines 11-12: the *signers* are required to authorise on the computer screen before 4.p.m. everyday.

> Lines 12-13: However, a lot of *signers* are busy at work and they cannot authorise through internet on time.

> Lines 14-17: They need to spend much longer time in the authorisation than they do it manually. Third, there are occasions, when A *signers* were out of town for business trips there will be no *signers* available to carry out the cheque authorisation process.

In the above sentences, S5 points out A signers' role in the cheque authorisation procedure, and has strategically avoided the use of personal pronouns. Contrary to what S5 said in the structured interview, personal pronouns *we, I* and *you* are, however, found in the remaining text. They are probably used to maintain a dialogue with her readers. For instance, in the first paragraph, she writes:

> Lines 7-9: In this memo, *I* would like to draw *you* all attention to the authorization problem and also *I* will suggest some solutions to address the problem and hence, minimize the late return of cheque.

In the above sentence, the pronouns *you* and *I* are used to bring her readers' attention to the matter.

The pronoun *we* is used four times in the text, once in the first paragraph, twice in the third paragraph and once in the fourth paragraph. This pronoun is probably used to show her readers that the suggestions are made from her department's point of view, rather than her personal view. Here are two examples: the first one from the third paragraph where S5 makes her suggestions, and the second one from the last paragraph:

> Line 28-31: Third, *we* suggest A signers to inform the Business Services Department if they are out of town for business trip so that the BS Department can arrange some other signers to carry out the procedure for them.

> Lines 36-37: Thus, *we* hope the above measures can address the authorization problem...

Apart from using the pronoun *we*, S5 also makes use of passive voice to create an objective and formal style of writing. Passive voice is used throughout the text and below give four instances:

> Line 4: Paylink system *has been introduced* in our company since mid October.

> Lines 10-12: Under the Paylink system, payment authorization process *is done* via internet and the signers *are required* to authorise on the computer screen before 4.p.m. everyday.

> Lines 37-38: ... and that the cheque issuance procedure *can be carried out* properly.

Without mentioning the agents in the above sentences, the focus is on what happened, rather than who caused it to happen. Consequently, the tone is more objective and neutral.

6.2.15 Writing Strategies Used by S5 in Task 2

S5's use of writing strategies in Task 2 is summarised in the following table. A complete table is attached in Appendix 20.

Table 6.5: Frequency of Use of Writing Strategies by S5 in Task 2

Stages	Writing Strategies	Frequency of occurrences
1a. Pre-writing stage: Task orientation 9 min 0 sec (12.2%) Protocols 1-15	*Task orientation* Reading the task Summarising the task Clarifying the task	 8 5 2

1b. Pre-writing stage: Planning 6 min 20 sec (8.6%) Protocols 16-29	*Task orientation* Summarising the task *Planning* Global planning for content Global planning for structure	3 7 4
1c. Pre-writing stage: Task orientation 2 min 40 sec (3.6%) Protocols 30-33	*Task orientation* Reading the task Clarifying the task	2 2
1d. Pre-writing stage: Planning 3 min 40 sec (5.0%) Protocols 34-38	*Task orientation* Reading the task Clarifying the task *Planning* Global planning for content	2 1 2
2. Writing stage: Writing the text 44 min 50 sec (60.7%) Protocols 39-135	*Task orientation* Reading the task *Planning* Global planning for content Local planning for content Local planning for structure *Composing aloud* *Revising and Editing* Checking Changing global structure Changing local content Changing local structure Changing local style and tone	2 2 19 7 38 7 1 9 10 2
3. Post writing stage: Revising and Editing 7 min 20 sec (9.9%) Protocols 136-150	*Revising and Editing* Checking Changing local content Changing local structure	8 1 6

S5's writing session occurred in three stages: pre-writing, writing and post-writing. The pre-writing stage further emerged in four sub-stages, labelled as 1a, 1b, 1c and 1d. While

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S5 focused on task orientation in sub-stages 1a and 1c, the focus in 1b and 1d was on planning. S5 spent the first 9 minutes (12.2%) in sub-stage 1a familiarising herself with the task. She then spent 6 minutes and 20 seconds (8.6%) planning her text in sub-stage 1b before spending another 2 minutes and 40 seconds (3.6%) on task orientation. In the last pre-writing sub-stage 1d, S5 made further planning in 3 minutes and 40 seconds (5%). The pre-writing stage took up 21 minutes and 40 seconds (29.4%) of the total time. The writing stage which lasted for 44 minutes and 50 seconds (60.7%) focused on composing the text. Finally, the post-writing stage took up the last 7 minutes and 20 seconds (9.9%) where S5 revised and edited her text.

The Pre-Writing Stage

The pre-writing sub-stage 1a was coded into 15 protocols, whereby *Reading the task* was used eight times, *Summarising the task* five times, and *Clarifying the task* two times. S5 alternated between reading the task and summarising it in these 15 protocols. Only in two instances, that is, protocols 4 and 14, did she stop taking these actions and needed to clarify the information given in the task. For instance, she questioned in protocol 4 what A and B signers referred to. The fact that she misread *signers* as *singers* caused her confusion, and she needed to clarify the task first in protocol 4 and later in protocol 14. In both protocols, she used the wrong term *singers*:

> Protocol 4: OK what is 2 B *singers* what is A *singer* list of Mr A Mr
>
> Protocol 14: What does it mean by two B *singers* one A and one B and two A is it just a name or what

The pre-writing sub-stage 1b was then devoted to planning. From protocols 16 to 29, *Summarising the task* was used three times, *Global planning for content* seven times, and *Global planning for structure* four times. The strategy *Summarising the task* was used in protocols 17, 20 and 22, all of which were followed by *Global planning for content*. The video recording of the writing session shows that S5 referred back to the writing task and further underlined key words in these three protocols before she planned the content by scribbling notes on the task sheet. While *Global planning for structure* occurred in protocols 16, 24, 26 and 28 where S5 planned the overall structure of her text, *Global planning for content* took place in protocols 18, 19, 21, 23, 25, 27 and 29, where she planned the overall content by scribbling notes on the task sheet.

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S5 then realised that she was still not certain about the identity of the A signers, and needed to further clarify the task. At this point, she abandoned planning and resumed task orientation in sub-stage 1c. From protocols 30 to 33, she made use of *Task orientation* strategies by reading and clarifying the task two times each. After she had clarified who A signers referred to, she continued with planning from protocols 34 to 38 in sub-stage 1d. As discussed in the stimulated recall interview, she had already finished scribbling notes at that point, and she was only checking her notes to see if they still applied:

> S5: Because when I draft this plan in my mind it's A complaining the situation but it's not the case so I would want to see that if the plan can be still apply to the writing um it's still useful

She began sub-stage 1d with *Global planning for content* in protocol 34. She then stopped planning, and read the task and clarified it in protocols 35 and 36. A similar pattern was adopted in the protocols 37 and 38, where S5 planned the global content first, then read the task to confirm her planning. Overall, S5 made frequent use of *Task orientation* strategies in the pre-writing stage. They were used 25 times as opposed to 13 occurrences of *Planning* strategies on a global level. The frequent use of *Task orientation* strategies was probably due to her confusion with the identity of the A signers.

The Writing Stage

S5 made use of all types of writing strategies during the writing stage. In total, *Task orientation* strategies were used twice, *Planning* strategies 28 times, *Composing aloud* 38 times, and *Revising and Editing* strategies 29 times. S5 referred to the writing task twice, first in protocol 56 and then protocol 62. These were the times when she had finished writing the introductory paragraph and was about to discuss the reasons of the delays. At these points, she needed to read certain sections in the task again. The strategy *Composing aloud* was used only in the writing stage. S5 read aloud what she was writing in 38 chunks. This section first discusses the *Planning* strategies, and then those for *Revising and Editing*.

<u>Planning</u>

During the writing stage, S5 planned the global content two times in protocols 73 and 91, local content 19 times, and local structure seven times. In protocol 73, S5 planned the third reason of the delays. As discussed in the stimulated recall interview, she roughly knew what the reason was, and she needed to plan the details of the reasons:

> S5: For the plan I already know what I have to write in my writing... I was thinking what to include in the writing... I just referred to the details.

Then in protocol 91, she planned the global content by considering whose duty it was to negotiate with the bank regarding the cut-off time.

The strategy *Local planning for content* was used 19 times. While 15 of the occurrences were followed by *Composing aloud*, four of them were followed by revising and editing the text. It seems that *Local planning for content* was mainly used for generating text, and occasionally for revising the text. *Local planning for structure* was used seven times in protocols 51, 64, 67, 76, 114, 118 and 134. In protocol 51, S5 planned how to link two phrases within a sentence, and whether it was appropriate to use the connector *so as to*:

> Protocol 51: I would suggest some solutions and so as to minimise so as to I would suggest some solutions

She finally decided to connect the phrases with the word *to* in the following sentence:

> Lines 7-9: In this memo, I would like to draw you all attention to the authorization problem and also I will suggest some solutions *to* address the problem and hence, minimize the late return of cheque.

In both protocols 64 and 67, S5 planned the sentence structure. In protocol 76, S5 specified her department as *Business Service Department*. Then later in protocol 114, S5 again focused on the use of connector, and planned between *apart* and *besides*. In protocol 118, S5 planned the use of verb, and the choice was between *can also be done* and *can also get done*. Finally, in protocol 134, S5 planned the use of vocabulary, and considered whether to use *on time* or *on schedule*.

<u>Revising and Editing</u>

Having explored S5's use of *Planning* strategies in the writing stage, this section focuses on her use of *Revising and Editing* strategies. *Revising and Editing* strategies were used 29 times during the writing stage. S5 checked her text seven times in protocols 61, 80, 111, 120, 122, 124 and 126, with the last four times near the end of the writing stage. Apart from a change to structure on a global level, the remaining 21 changes were on a local level. The change to structure on a global level occurred in protocol 82 when S5 changed the organisation of the third reason where she pointed out how her readers' absence from the office caused delays to cheque authorisation. As discussed in the stimulated recall interview, she explained how she re-organised the information in order to make her reasoning more logical:

> S5: I think I have changed the organisation of the whole reason of the problem... I think at first I just start there is miscommunication between A signers and Business Service Department, then later I realise I have to explain this so it's better for me to state the problems of A signers out of town and they were not available to do the cheque authorisation process. So it's better to put that part first and then after that I can state there is a miscommunication problem.

> Ho: So you mean the information was still there, but you swapped the order.

> S5: Yeah.

The nine changes to local content occurred in protocols 48, 70, 87, 89, 97, 103, 116, 128 and 132. All changes made to the local content were to add words or phrases to enrich the content. For instance, in protocol 87, S5 added the word *company's* to qualify the noun phrase *service pledge* in the phrase *the company's service pledge* (lines 20-21) to explain clearly that the service pledge is an internal one. In protocol 116, S5 added the point that *more than one A signer is required in authorising cheques which are above HK$25,000*, and explained in the stimulated recall interview that it was necessary to add this point so that she could later suggest better co-ordination between the signers.

> S5: I realise that for 25000 cheques it needs more than one A signer to do the authorisation so if they can better coordinate this process will be shortened.

As table 6.5 shows, S5 made ten changes to local structure. These include a change to the use of determiners from *the* to *this* in protocol 45, four changes to sentence structure in protocols 57, 65, 112 and 123, a change to verb in protocol 81, two changes

to the use of vocabulary, first from *reliable* to *faster* in protocol 101 and then from *needed* to *required* in protocol 125, a change to tense in protocol 107, and a change to full form from *BS* to *Business Service* in protocol 109. The two changes to local style and tone occurred in protocols 42 and 121. In protocol 42, she deleted the phrase *as you all know*, and explained in the stimulated recall interview that the phrase was not appropriate in formal writing:

> S5: I think this memo is to A signer and A signers are those important guys and I shouldn't be not so polite "as you all know" I think to start this is not very good.

> Ho: Why is it not good?

> S5: It's like very informal so it's better to delete the part "as you all know"

In protocol 121, S5 changed the use of vocabulary from *ask for* to *request*, and explained in the stimulated recall interview that the change was to make the text more "formal". Further changes were made in the post-writing stage, and they will be discussed in the following section

The Post-Writing Stage

S5 only made use of *Revising and Editing* strategies in the post-writing stage. In total, she further checked her text eight more times in protocols 136, 138, 140, 142, 144, 146, 148 and 150, made a change to local content in protocol 143 and six changes to local structure in protocols 137, 139, 141, 145, 147 and 149. In protocol 143, S5 made a change to local content by adding the word *authorisation* to specify the nature of the problem:

> Protocol 143: what problem to the authorisation problem

The changes to local structure are mostly related to vocabulary. S5 checked her spelling with the help of the spell-checker available in Microsoft Word. Following the advice given by the spell-checker, she changed the spelling of the word from *minimise* to *minimize* in protocol 137, and from *authorisation* to *authorization* in protocol 139. In protocol 145, S5 changed from *authorisation* to *the job*. In protocol 147, the change was from *points* to *reasons* as in the phrase *all these three reasons*. In protocol 149, the change was from *on time* to *properly*. Apart from these changes to the use of vocabulary,

S5 also corrected the subject-verb agreement from *is* to *are* in the phrase *there are occasions* in protocol 141.

To complete Task 2, S5 made the most frequent use of *Revising and Editing* strategies. They were used 44 times (29.4%), mostly near the end of the writing stage and the post-writing stage. S5 felt that frequent checking was necessary to ensure a correct interpretation of the writing task. The second most frequently used strategies were those for *Planning*. They were used 41 times (27.3%), 15 of which were planning on a global level. The strategy *Composing aloud* was used 38 times (25.3%), all of which took place in the writing stage. While the least frequently used strategies were those for *Task orientation* at 27 times (18%), they were used almost throughout the whole session, except in the post-writing stage where S5 revised and edited the text. S5 was both a planner and a reviser when completing Task 2. She made comparatively more changes to structure on a local level, whereas content received more attention as far as planning was concerned.

WP2 regarded S5's text as the most successful among the five. According to WP2, the text had fulfilled the social motive for writing by reminding the readers that they had an important role to play in order that the Business Service Department was able to fulfill the service pledge. It was pointed out that this important information was mentioned only in S5's text. Other than content, the style and tone of her text was also the most appropriate among the five. S5 was aware of her readers' seniority and showed her respect for them in the text. Overall, her text achieved the purpose of writing.

6.3 DISCUSSION: UNIVERSITY SUBJECTS AND WRITING TASK 2

The chapter now discusses how the university subjects tackled Task 2, by focusing on three aspects: 1) the subjects' interpretations of the writing context; 2) the use of writing strategies; and 3) the written texts.

6.3.1 University Subjects' Interpretations of the Context in Task 2

All five university subjects seemed to have a general understanding of the global context of Task 2, and understood that the task required a problem-solution approach. Unlike

WP2 who specified that the social motive for writing was to ensure that his readers would authorise cheque payments on time, the university subjects only described the purpose in general terms by saying that the task required them to present the problem in the cheque authorisation process and suggest solutions to it. S3's interpretation seemed to be closer to WP2's. Despite her confusion with the task at the beginning of the writing process, she later managed to express the social motive for writing in a specific way:

> S3: ...ask the A signers to sign to authorise the cheque payment on time

As in the text cases of S2 and S5, S3 also acknowledged in the structured interview that she came across some difficulty in task orientation. Here are the relevant interview excerpts that show these three subjects' confusion:

> S2: I am not familiar with the transaction, with the Paylink, I mean the actual how the actual system runs, but I think it's not difficult for me to understand the overall picture.

> S3: I think it is not so clear so that it's difficult for me because I need to guess the relationship

> S5: I encountered some difficulties in interpreting two tables in the background information. I don't know what B signers and A signers are at the beginning

While these three subjects admitted the difficulty of the task, S1 and S4 did not think so. They both thought that they understood the task quite well. However, when they were further asked about the difficulty of the topic, both of them thought that the topic was difficult and they had no previous experience writing on this topic. Neither their summer job experiences nor the university courses prepared them for writing on this topic. It is perhaps because of the lack of training that S1 did not consider her solutions persuasive for her readers. It appears that no matter whether the subjects were aware of their incomplete knowledge of the situation or not, they all had difficulty with generating solutions specific to the problem.

All five subjects were also aware of the seniority of their readers. They understood that their readers all had a higher rank, and for this reason, they were concerned about the tone of their writing. When it comes to suggesting solutions, they however took quite different approaches. S1 and S4 assumed that their superiors, who had

more knowledge about the work situation, would not easily accept their suggestions. With this assumption in mind, they came up with general solutions, and expected that their readers would make further suggestions. They justified in the structured interviews why they did not make concrete solutions in their writing:

> S1: I think it's not too good that I make the suggestions too concrete because the senior management have much more exposure and experience than me then maybe if I am writing something like instructions for them maybe they would feel well this person is not quite polite

> S4: Because they are senior, so maybe they think that our solutions are not the best solutions because they think themselves maybe more knowledgeable, they think their solutions are better than us

Both of them seemed to think that by making concrete suggestions, the tone of their texts would no longer be courteous and sincere. For this reason, they preferred their readers to share the responsibility. On the other hand, S5 responded to the task by trying to come up with practical solutions for further discussion. In the interview, she stated that one of the purposes of her writing was "for my readers to look at the solutions and to see if they can also carry out the solutions". Although she was also prepared to further negotiate with her superiors, her strategy was to make practical suggestions to form an agenda for communication between all the parties concerned.

6.3.2   Use of Writing Strategies in Task 2

This section now focuses on the university subjects' use of writing strategies in Task 2. The frequencies of each of the occurrences were converted into percentages. In the following table, the use of writing strategies by each subject is represented in a column, with the percentage of the most frequently used strategy printed in bold.

Table 6.6: A Comparison of Writing Strategies Used by University Subjects in Task 2

Frequency of strategy use (%)	S1	S2	S3	S4	S5
Task orientation	**34.7**	28.5	17.7	15.4	18.0
Planning					
Global	13.3	15.5	12.1	6.0	10.0
Local	12.0	21.1	29.9	28.2	17.3
Subtotal	25.3	**36.6**	**42.0**	**34.2**	27.3
Composing aloud	25.3	27.6	22.6	28.9	25.3
Revising and Editing					
Checking	4.0	4.1	4.0	8.7	10.0
Changing global structure	0	0	0	0	0.7
Changing local content	0	0.8	8.9	5.4	6.7
Changing local structure	8.0	2.4	4.0	6.1	10.7
Changing local style and tone	2.7	0	0.8	1.3	1.3
Subtotal	14.7	7.3	17.7	21.5	**29.4**
Total	100	100	100	100	100

By referring to the numbers in bold, we can see a pattern of the most frequently used strategies among the university subjects. Three of the subjects, S2, S3 and S4 made most frequent use of *Planning* strategies. While S1's most frequently used strategies were *Task orientation*, S5's were *Revising and Editing*. This pattern was similar to that in Task 1. The most frequently used strategies in both Task 1 and Task 2 for all the subjects, except S1 were of the same category. In other words, *Planning* were the most frequently used strategies in both Task 1 and Task 2 for S2, S3 and S4, and *Revising and Editing* for S5. Only S1 did not follow the same pattern. While her most frequently used strategies in Task 1 were *Revising and Editing*, those in Task 2 were for *Task orientation*. She did not make use of *Revising and Editing* strategies so frequently in Task 2 probably because this task reminded her of the writing tasks she did in her summer job where her written work was proofread by her superiors. As discussed in the structured interview, since she did not feel fully responsible for her writing, she perhaps did not find it necessary to revise and edit extensively:

> S1: I worked in some companies for summer jobs and in the past I was also given tasks like this just like to draft some memorandum and then they would actually proofread it for me... Mainly the staff which is responsible for the affairs of the

whole department, like they are usually maybe the director of the department or sometimes the managers.

It is worth pointing out that planning on a local level was of a greater proportion than that on a global level for subjects S2, S3 and S4. Both S2 and S4 admitted in the structured interviews that they only planned the solutions during the writing stage. These are their words verbatim:

> S2: I do have an idea of what the solution is, but for the paraphrasing and how is going to be written, then I just write it out when I am doing the essay.

> S4: Think about the problem here and to think about during typing or during the writing of problem to think about which solutions is the best to think about it and according to the senior managers' perspective

It seems that although they had a vague idea about the content, they did not come up with the details and the method of presenting them until the time when they were composing the text. As mentioned before, S5's most frequently used strategies were *Revising and Editing*. She explained in the structured interview that because she had made some changes to the organisation of her text on both global and local level, she found it necessary to check regularly to make sure the content was logical. Here is an excerpt from the interview:

> S5: As I said because I sensed some problems in the paragraph so I read it from time to time and I refer to it…Like some coordination problem because I changed the order several times so I have to check it if the content is logical so I read it.

To find out more about the subjects' strategy use, this section now turns to their interpretations of writing strategies. In the following excerpts, the subjects give their definitions of writing strategies in Task 2:

> S1: my goal of writing is to deliver message clearly and so that the readers can finish reading very quickly and then get the message right away, and this is what I always look for, and so simple language is good for me I guess… sometimes it depends on the reader's own understanding towards that issue.

> S2: writing strategies do vary a lot in different settings…I think writing strategy is like tone and audience and objectives of course and the layout and the length… I mean for audience for different audience you have to use different strategies because like if you if the audience are really just staff or just to the whole company or then I think the formality level will decrease and it's the content will be written in a much more general tone

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S3: Writing strategies is what method I have used to make the reader to make the reader to more easy to understand. I think the successful writing must include the effective strategies....Because I think a successful writing should also include the appropriate tone, the appropriate wording, sentence structure, and the organisation and the way or the strategy to carry out the message.

S4: That means the introduction, the content the content will be divided into different paragraphs and then the conclusion usually most English writing is according to this pattern... Maybe point form, it's a kind of strategy...If for the format it's more clear to if it's point form for the memorandum I think, if for the business writing letter maybe point form is not appropriate according to the different situations, for the memorandum is not very formal letters using point form is appropriate

S5: I would define it is how to write this memo effectively.... Maybe include the language, the content, style choice of words something like that... Among those components I think content and language are most important to this piece of writing because of the audience of the writing and the task is asking me to suggest solutions, so content must be important.

S1 seemed to focus only on writing efficiency. Although she mentioned the importance of clarity, she also related the readability of a text with the readers' ability to understand the issues discussed in the text. She seemed to imply that whether strategies were effective or not depended on the readers, rather than on the writer. While S4 only related appropriate formatting with effective strategies, S2, S3 and S5 defined writing strategies from the readers' point of view. S2 explained that strategies needed to be varied from context to context, depending on the readership. S3 talked about writing strategies as a means to make it easy for her readers to follow her text. S5 specifically referred to Task 2 in her definition and considered from the readers' point of view that both content and language are equally important aspects. S2, S3 and S5 seemed to agree that audience analysis is important to decide on the choice of format and language, and hence create an appropriate style and tone.

6.3.3   University Subjects' Written Texts of Task 2

The writing sessions range from 23 minutes and 52 seconds to 91 minutes and 55 seconds. As in Task 1, S1 was also the most efficient writer in Task 2. She spent the shortest time on Task 2, whereas S3's writing session was the longest. These two subjects also had the fastest and the slowest writing rate at 18.6 and 6.4 words per minute. A comparison of the writing rate among the five subjects reveals that S3 and S4 indeed

wrote at a similar rate, at 6.4 and 6.7 word per minute; whereas the writing rate of S2 and S5 was similar, at 10.5 and 9.7. S1 wrote three times as fast as S3. This data confirm her concern for writing efficiency as discussed in the previous section.

While it is important to write efficiently in the workplace, the fulfillment of social motive is considered extremely important by the accounting/finance professional WP2. Although S1 was comparatively more efficient than the other four subjects, her text was not appreciated by WP2. Both the problem and the suggestions were considered too general and did not contain enough details. Although S1 was aware of this problem, and admitted in the interview that her suggestions did not sound persuasive, she nevertheless hoped that her readers would accept them.

To review the texts produced by the university subjects, WP2 mainly checked to see whether the tone was appropriate and the problem in the work situation was addressed. S5's text was once more commented by the professional as the best among the five. It was pointed out that both the tone and the content were appropriate. She was in fact the only subject who included the most crucial point, which was to remind her readers the importance of maintaining the service pledge of returning authorised cheques within two days. As discussed in sections 6.2.13 and 6.2.14, S5 did pay attention to the tone of her writing, and one of her strategies was to avoid using personal pronouns. She seems the only subject who made an effort to create an appropriate tone. While the other subjects also acknowledged the importance of tone, they did not mention the use of any particular strategies. The tone of the text produced by S4 was in fact considered as too authoritative. Even though he did spend a considerable amount of time choosing vocabulary, and said he was satisfied with his choice of words, he had not yet achieved the goal of writing. WP2 considered the tone of his text too condescending. While tone did not seem problematic in S2 and S3's texts, WP2 did not consider their suggestions particularly useful to help solve the problem in this case. It seems that both content and language are essential to the successful completion of Task 2, as summarised by S5 in her definition of effective writing strategies that "content and language are most important to this piece of writing".

6.4 Summary

This chapter has reported on how the university subjects tackled Task 2 by focusing on how their interpretations of the writing context affected the choice of writing strategies, and hence the production of their written texts. According to the accounting/finance professional WP2, S5's text was the most effective among the five. An awareness of the importance of content and tone is demonstrated in her text as well as her definition of writing strategies for Task 2. Bearing in mind that the task required her to come up with practical solutions, she did pay attention to the content. She also displayed "expert writer" strategies by making frequent use of *Revising and Editing* strategies in order to ensure the content was logical to her readers. On the other hand, the texts produced by the other subjects were considered not so effective. This was probably due to their over-reliance on their readers' contributions. They probably put too much responsibility on their readers, and consequently did not plan the content carefully in the pre-writing stage.

CHAPTER SEVEN

FINDINGS AND DISCUSSION:

UNIVERSITY SUBJECTS AND WRITING TASK 3

7.1 INTRODUCTION

This chapter reports on the university subjects' use of writing strategies in the third writing task. Since Task 3 was also set in the field of accounting/finance, but in a work context different to the previous two companies, the data derived from this task will further shed light on the relationship between contexts and use of writing strategies. Task 3 was taken from a multinational company that specialises in the manufacturing, marketing, servicing, and distributing of medical diagnostics tests and equipment around the globe. In this situation, discrepancies were identified in the stock check as a result of a lack of knowledge in the revenue recognition concept among staff members of two departments. To rectify the mistake, the accounting/finance professional, WP3, wrote out guidelines for his subordinates to follow.

In order to find out whether the university subjects displayed "expert writer" strategies, all five went through the same procedure as that of WP3. The writing sessions were also video and audio-taped. To follow up on the writing sessions, each of the university subjects was given a stimulated recall interview and a structured interview. This chapter reports on the findings gathered from the five university subjects. As in the last two chapters, I will first report on how each of the subjects interpreted the task and the texts produced. Their use of writing strategies will also be discussed. Then the discussion focuses on 1) the university subjects' interpretations of the social motive for writing Task 3; 2) the use of writing strategies; and 3) the written texts.

7.2 FINDINGS: UNIVERSITY SUBJECTS AND WRITING TASK 3

7.2.1 S1's Interpretation of Task 3

S1 did Task 3 on March 12, 2003, spending a total of 45 minutes and 50 seconds to finish it. She explained in the structured interview that the social motive for writing this task

was to eliminate discrepancies in the stock accounts by suggesting a better work flow for the Sales Administrative Department and the Accounting Department to follow:

> S1: I realise some of the problems in the coordination between the sales administration and the accounts so I have to give some kind of suggestions for their work flow so that there will be no more discrepancies that happened before

S1 also reflected that the task was difficult to tackle because of several reasons. First, she was required to read through a considerable amount of information. Even though not all the information was relevant to the production of the text, she found it essential to understand the relationship between the two groups of readers:

> S1: I think this task is difficult to understand because the situation itself gave me quite a lot of information and of course there was some kind of information that was not really necessary in writing up the task but at least I have to understand the relationship between the people from these two departments

Second, the fact that her text was to address to two departments made the task even more challenging. As discussed in the structured interview, she needed to make sure that both groups of readers felt responsible for the discrepancies:

> S1: I have to write to people from two different departments and they read the same memo at the same time and so when I have to consider how they actually perceive each word... I cannot only write the sale administrative staff they are not doing a good job and then the accounts staff may feel it's not my responsibility to look at this memo then and so I have to be very careful about this

Last of all, as discussed in the structured interview, she had no experience writing on a similar topic. It was possible that a lack of similar writing experience made it difficult for her to judge the effectiveness of her suggestions.

7.2.2   S1's Written Text 3

This section briefly discusses S1's third text. She wrote a number of 425 words at an average rate of 20.2 words per minute. A pseudonym *Jessica* is used in this text and the subsequent ones produced by the female subjects S2, S3 and S5.

To: Sales Administration staff / Accounts Department staff
From: Jessica, Regional Finance Manager
Date: March 12, 2003
Subject: Revenue recognition and suggested work flow

5   During the 2002 year-end stock count, discrepancies were identified. This problem was due to a number of factors. First, the Sales Administration (SA) system is not integrated to the Accounting System. Second, it is recognized that SA staff might not be familiar with the revenue recognition concepts and therefore, invoices were found to be issued before the delivery of goods. Third,

10   given the above problem, the staff from Accounts Department might not be able to identify if the transactions were finished or not and it finally led to the discrepancies found. In order to minimize the problems mentioned above, a number of solutions are suggested as follows:

First, in order to help the two departments, it is suggested that the SA staff

15   should attach a copy of delivery note to the hard copy of invoice when they pass it to the Accounts Department. This aims at indicating the status of the goods, i.e. whether the goods are delivered or not. For the staff of the Accounts Department, they should check the delivery note and to ensure that the goods have been delivered already. It is believed that this work flow could help to

20   minimize the discrepancies.

Second, although there is currently no plan for integrating the SA and Accounting System, it is essential to notice that the coordination between these two departments is of great importance. It is understandable that passing hard copies between two departments might be time-consuming, but it is unavoidable

25   at this stage. Therefore, it is encouraged that the two departments should establish an effective communication so that they could provide assistance to each other. For example, staff from these two departments should follow strictly on the work flow and keep each other informed if there are any difficulties or problems.

30   Third, as mentioned above, SA staff might not be familiar with the accounting concepts. However, it is critical for them to make sure that the transaction process has been completed before any issuance of invoices. The accounting staff should be aware of the importance of this revenue recognition concept before they debit the accounts of our customers. With the introduction the work

35   flow mentioned above, it is believed that the situation could become better.

If there are any concerns or enquiries about the revenue recognition or the work flow suggested above, please feel free to contact me at ext. xxxx. I look forward to hearing from you.

S1 adopts a problem-solution approach to tackling Task 3. The introduction explains the problem by giving three reasons for it. To achieve the social motive for writing, the next three paragraphs suggest ways in which the Sales Administrative Department and the Accounting Department could work better with each other. While it seems that three solutions are given, only the first one which asks her subordinates to attach delivery note, is comparatively more practical. The other two are expressed in vague terms without specifying any concrete action. For instance, the second suggestion emphasises the importance of communication between the two departments, but it does not suggest how this can be achieved. As discussed in the structured interview, she tries to obtain her readers' cooperation by making use of appropriate modals:

S1: I use modal verbs so that I don't sound like too strong in my opinions.

The following examples are taken from the text to show how a tentative tone is created by the use of the modal *might*:

Lines 7-9: Second, it is recognized that SA staff *might* not be familiar with the revenue recognition concepts and therefore, invoices were found to be issued before the delivery of goods.

Lines 9-12: Third, given the above problem, the staff from Accounts Department *might* not be able to identify if the transactions were finished or not and it finally led to the discrepancies found.

In the above sentences, S1 uses the modal *might* to suggest the possibility of her readers' mistakes, rather than pointing out their mistakes directly. In this way, she aims to sound less opinionated.

As in WP3's text, S1 also uses the strong modal *should* to make her suggestions direct. Here are two examples:

Lines 14-16: First, in order to help the two departments, it is suggested that the SA staff *should* attach a copy of delivery note to the hard copy of invoice when they pass it to the Accounts Department.

Lines 17-19: For the staff of the Accounts Department, they *should* check the delivery note and to ensure that the goods have been delivered already.

The use of the strong modal *should* gives force to her suggestions. To make her text clear for the two groups of readers, S1 consistently addresses the Sales Administrative Department before the Accounting Department in both paragraph 2 and paragraph 4.

S1's text is highly objective. Almost no personal names are used in the text except in the heading. Personal pronouns are sparingly used in the last paragraph, where S1 invites her readers to contact her:

> Lines 37-38: I look forward to hearing from you.

The objectivity of the text is also maintained with the use of passive voice in the following examples:

> Lines 7-8: Second, *it is recognized* that SA staff *might* not be familiar with the revenue recognition concepts...

> Lines 14-15: *it is suggested* that the SA staff *should* attach a copy of delivery note to the hard copy of invoice...

> Lines 25-26: *it is encouraged* that the two departments *should* establish an effective communication...

With the use of two different modals and passive voice, it seems that S1 wants to present herself as fair and non-judgemental. As discussed in the structured interview, this strategy helps her obtain cooperation from her readers:

> S1: I would pretend to be objective... like I would say this is a suggested work flow and I wouldn't say this is the instruction for you to follow... it's kind of making it more soft and then people would accept it easily

7.2.3 Writing Strategies Used by S1 in Task 3

S1's use of writing strategies in Task 3 is summarised in the following table. A complete table can be found in Appendix 21.

Table 7.1: Frequency of Use of Writing Strategies by S1 in Task 3

Stages	Writing Strategies	Frequency of occurrences
1a. Pre-writing stage: Task orientation 7 min 30 sec (16.3%) Protocols 1-35	*Task orientation* Reading the task Summarising the task Paraphrasing the task Clarifying the task	 17 13 1 4
1b. Pre-writing stage: Planning 11 min 10 sec (24.3%) Protocols 36-51	*Planning* Global planning for content Global planning for structure Local planning for content	 9 6 1
2. Writing stage: Writing the text 21 min 0 sec (46%) Protocols 52-142	*Planning* Global planning for content Global planning for structure Global planning for style and tone Local planning for content Local planning for structure Local planning for style and tone *Composing aloud* *Revising and Editing* Changing local content Changing local structure	 3 4 1 18 16 2 44 1 2
3. Post writing stage: Revising and Editing 6 min 10 sec (13.4%) Protocols 143-162	*Revising and Editing* Checking Changing global structure Changing local content Changing local structure Changing local style and tone	 10 1 3 4 2

As in S1's writing session in Task 1, this session for Task 3 also emerged in three stages. The pre-writing stage further emerged in two sub-stages 1a and 1b. Sub-stage 1a which focused on task orientation lasted for 7 minutes and 30 seconds (16.3%). She was aware of the length of time spent on task orientation and commented in the structured interview

that this length of time was necessary for a thorough and correct understanding of the task:

> Ho: Right and so how long did it take you to understand the writing task?

> S1: Was it seven or eight minutes?

> Ho: What do you think about the length of time?

> S1: It was still OK because I feel that if I have a better understanding towards the task itself later on I don't really have to rewrite everything if I realise well I made mistakes in understanding the task

Sub-stage 1b lasted for 11 minutes and 10 seconds (24.3%), and during this time, S1 only made use of *Planning* strategies. The writing stage lasted for 21 minutes (46%). During this time, while S1 mainly focused on writing the text, she also did some planning as well as revising and editing. During the post-writing stage that lasted for 6 minutes and 10 seconds (13.4%), S1 revised and edited the written text.

The Pre-Writing Stage

As Table 7.1 shows, the pre-writing sub-stage 1a was coded into 35 protocols where S1 only made use of *Task orientation* strategies. In total, the strategy *Reading the task* was used 17 times, *Summarising the task* 13 times, *Paraphrasing the task* once and *Clarifying the task* four times. To familiarise herself with the writing task, S1 summarised the task by underlining key words and phrases in the Task Brief as well as writing notes in the margins. She explained in the stimulated recall interview that this was to give herself an easy reference to these key points during writing, so she did not need to read the whole task again:

> Ho: And why do you think it's important to underline?

> S1: Because when I start the writing task, and I might be looking for some important information from the situation and if I didn't underline it I have to go through the situation again but if I underline I just look at the points that I have highlighted

S1 began by reading the task, and alternated the strategy *Reading the task* with *Summarising the task* from protocols 1 to 35 except in protocols 10, 14, 28 and 35 where

she clarified the information given in the task, and paraphrased the information in her own words in protocol 24. In protocol 10, she clarified with herself the types of documents the Sales Administrative staff were responsible for:

> Protocol 10: so that means LC were some of the customers' advance payments and shipping documents.

Then in protocol 14, she clarified and confirmed with herself that the system used by the Sales Administrative staff was not integrated with the Accounting system:

> Protocol 14: That means SA and accounting were two different things and um the system used by SA is not integrated to accounting.

She had some difficulty understanding one of the points given in Task 3:

> **Writing Task**
> To reinforce the knowledge of the revenue recognition concept to *the personnel* involved.

She clarified in protocol 28 who *the personnel* referred to, and decided that it mainly referred to the Sales Administrative staff members who lacked accounting knowledge. Then in the last protocol of this sub-stage, that is, in protocol 35, S1 clarified that subsidiaries other than the one she worked for would also make use of her text in the future:

> Protocol 35: That means um except company Y there would be other subsidiary companies that will be using the same memo this is sort of standardising the work flow and internal controls.

Having clarified the purpose of the text, S1 started planning in protocol 36, and this marks the beginning of the pre-writing sub-stage 1b. From protocols 36 to 51, S1 planned the global content nine times, global structure six times, and content on a local level once. During this sub-stage, she made a detailed plan by writing out her ideas for each paragraph of the text (see her notes in Appendix 21). A total of 173 words were drafted, and she followed her notes very closely when writing the text on the computer. As discussed in the structured interview, she felt that content was important in this task:

> S1: This time because I am writing to the staff and tell them what they should do with the revenue recognition then I feel that in the content part it's actually quite

important because it's that I have to make the content quite clear so that they could follow what I wrote here

S1 began with global planning for content in protocol 36, and alternated this strategy with *Global planning for structure* from this protocol to protocol 45. In these ten protocols, S1 planned the content section by section. For instance, in protocol 37, she considered the overall structure of the introduction, and then planned its content in the following protocol 38:

> Protocol 37: I think to start with the memo I have to make some kind of introduction and there I have to address those problems that I mentioned in the situation

> Protocol 38: ... we have to make sure that the staff from both SA and accounts to know that their systems are not integrated currently and so some problems has happened has arise like um they may find it quite time-consuming and troublesome to have kind of eh passing around the hard copies of the sales invoices um from the SA staff to the accounts department...

She then planned the global content for two consecutive instances in protocols 46 and 47. In protocol 48, she planned the global structure by saying that she would add the conclusion. Two more instances of *Global planning for content* occurred in protocols 49 and 50. Then she planned content on a local level in the last protocol 51 of this sub-stage by considering who the readers were.

The Writing Stage

S1 made use of three types of strategies during the writing stage. From protocols 52 to 142, the strategies for *Planning* and *Composing aloud* were each used 44 times, and *Revising and Editing* three times. Three changes were made to the text on a local level during the writing stage, two to structure and one to content. Both changes to local structure were related to the use of prepositions. In protocol 79, S1 changed the prepositions from *in* to *with* as in the phrase *with respect to*. In protocol 137, the change was from *from* to *of* as in the phrase *For the staff of the Accounts Department*. The change to local content occurred in protocol 129 where S1 changed the subject of the sentence from *the Accounting staff* to *the Sales Administrative staff*.

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<u>Planning</u>

During the writing stage, planning was mainly made on a local level. While there were eight instances of global planning, those for local planning occurred 36 times. Global planning occurred throughout the writing stage. There were three instances of *Global planning for content*, in protocols 66, 115 and 126, four instances of *Global planning for structure* in protocols 65, 105, 125 and 141, and one instance of *Global planning for style and tone* in protocol 117. In the four instances of *Global planning for structure*, S1 either planned the sequence or the length of the main points. For instance, in protocol 65, S1 referred to her notes and decided to reduce the amount of information she had planned so that the introduction would not be too lengthy:

> Protocol 65: ... maybe I'll have to sum up the points before I write this introduction because I don't want the introduction to be too long...

In protocol 105, she planned to combine two points so as to reduce the length of the text:

> Protocol 105: maybe I can include number four into the first point so that I don't have to repeat this again

In protocol 125, S1 planned to begin writing the work flow, and later in protocol 141, she planned to start the conclusion.

Despite the detailed notes S1 had written out before she started composing, global planning for content was still necessary at various points of the writing stage. In protocol 66, she planned how to start the text, and needed to decide whether a fundamental problem related to the overall accounting system, or a secondary problem related to the discrepancies in the stocks should be mentioned:

> Protocol 66: I should say the systems are not integrated how should I start with them um maybe I'll just state the problem of it 2002 year-end stock count

She finally decided to follow the instructions given in the task and only focused on the discrepancies in the stocks (see Appendix 3). Then in protocol 115, she considered whether it was necessary to suggest a training programme for the Sales Administrative staff. She quickly made up her mind and decided that it was not necessary. As discussed in the structured interview, she thought that it was more important for them to review the revenue recognition procedure:

S1: I just feel that the only accounting concept they need to know is the revenue recognition concept and they don't really need any training

To follow from protocol 125 where S1 planned the global structure, she planned the overall content of the revenue recognition concept in protocol 126:

Protocol 126: maybe I can say that their job responsibility the accounting staff the job responsibility is to make revenue recognition procedure carried out correctly checking with the work done by the SA staff have to check whether they are made before issuing invoice

The single instance where S1 planned the global style and tone occurred in protocol 117:

Protocol 117: there should be something that talks about the accounting staff because if I just write on the SA staff then it may sound quite odd to them um so the accounting staff workload will not be enhanced

She clarified in the structured interview that she had to ensure that both groups of readers were aware of their responsibilities and neither of them felt that they needed to take the blame:

S1: when I continue to say that the accounting staff should also be aware of the importance of the revenue recognition concept, because I don't want to only blame the SA staff, but it's like kind of reminding them the importance because previously the accounting staff didn't check also, so maybe both parties should um hold the responsibility

Local planning strategies, which were used 36 times, were mainly used to generate text. Among the 36 instances of *Local planning*, 18 of them focused on content, 16 focused on structure, and two on style and tone. All 18 instances of *Local planning for content* were to generate text. This means a protocol of *Local planning for content* was followed by a protocol of *Composing aloud*. All 16 instances of *Local planning for structure* also resulted in generation of text. Twelve out of 16 instances were to plan the structure of either a phrase or the whole sentence. They occurred in protocols 81, 89, 91, 93, 97, 99, 101, 111, 123, 127, 131 and 135. The remaining four instances include planning the subject-verb agreement in protocol 70, the use of tenses in protocol 87, the use of subject in protocol 109 and the choice of vocabulary in protocol 139. Two instances of *Local planning for style and tone* occurred in protocols 72 and 75, both of which were to ensure that the tone was implicit and not patronising. In protocol 72, S1 said that although the discrepancies were mainly caused by the Sales Administrative staff

who were not clear about the revenue recognition concept, this point needed to be made implicitly:

> Protocol 72: the SA staff are believed to be not having clear concept about the revenue recognition concept but it is too odd to speak out so quietly so explicitly um maybe I should make it more implicit

She further discussed in the stimulated recall interview the importance of tact when pointing out her readers' mistakes:

> S1: The same reason as I mentioned before because too patronising... by saying they might not be familiar with OK instead of saying OK either you have the knowledge or you don't pay attention you don't apply

To sum up, S1 made frequent use of *Local planning* strategies during the writing stage.

The Post-Writing Stage

During the post-writing stage, S1 only made use of *Revising and Editing* strategies. The strategy *Checking* was used a total of ten times in protocols 143, 145, 147, 149, 151, 153, 155, 157, 159 and 162. In these ten instances, S1 checked her text by reading aloud what had been written. One change was made in protocol 152 to the global structure of the text, where she swapped the sequence of two paragraphs. As discussed in the stimulated recall interview, the change was to improve the coherence of writing and the clarity of the workflow:

> S1: I originally put the first suggestion as the last one the second was originally the fourth one, and it was actually the workflow itself and then I feel that in the other two paragraphs I would have something that relates to the workflow because I persuade them to follow the suggested workflow, and so if I make it the last I would say please follow the instructions given later on and then it sounds quite strange I would rather say well you should follow the guidelines above instead of below so I rearrange it.... I think the workflow is kind of important so I think I'd better put it in the first paragraph because if I put it in the last paragraph it will be too late

She also commented in the same interview that if she had spent more time planning, she would have thought about the sequence of ideas more carefully, and hence would not have had to make this change:

S1: This time I feel that I should have spent some more time on planning because later on when I got into writing task then I feel well maybe it's a little bit too lousy for my planning task because I just have to shuffle between the different points that I have actually planned and so I feel that if I have some more time to think deeply then I didn't really have to <u>rearrange the whole thing</u> again.

Although she spent nearly a quarter of the time planning, she said she should have spent even more time on conceptualising the solutions, so she would not have had to "rearrange the whole thing".

Apart from this change to the global structure of the text, other changes were made on a local level. Three changes were made to local content within a sentence either by adding or deleting a phrase. There were four times when she made changes to the local structure of the text, changing either sentence structure or choice of words. S1 also made two changes to modify the tone of her writing. As discussed in the structured interview, she added the phrase *a suggested workflow* in protocol 144 and the phrase *it is believed that* in protocol 154 in order to make the tone more tentative, and hence leave room for discussion with her readers:

S1: Because like I would say this is a suggested workflow and I wouldn't say this is the instructions for you to follow.

Ho: Why is that important?

S1: Because if I say it's instructions of course no I should say something like this I say suggested workflow but in fact the SA staff and the accounts staff they know that we have to follow anyway but if I say that it is instructions then it sounds quite too strong I feel that it's something you must follow but it's kind of making it more soft and then people would accept it easily

The three changes to local content include two additions and a deletion. S1 added the phrase *and it finally led to the discrepancies found* (lines 11-12) in protocol 148, and a whole sentence *With the introduction the work flow mentioned above, it is believed that the situation could become better* (lines 34-35) in protocol 161. The deletion occurred in protocol 158 where S1 deleted the phrase *SA staff*. The four changes to local structure occurred in protocols 146, 150, 156 and 160. In protocol 146, S1 shortened the sentence. Then in protocol 150, she changed the phrase from *a number of work flow procedures would be introduced here* to *a number of solutions are suggested as follows*. The change

in protocol 156 was to the choice of vocabulary from *double checking* to *work flow*. And finally in protocol 160, S1 changed the structure of a sentence by adding a phrase.

Table 7.1 shows that S1's most frequently used strategies in Task 3 were those for *Planning* (37%). During the pre-writing stage, S1 mainly planned for content and structure on a global level, whereas planning was mostly on a local level during the writing stage. The second most frequently used strategy was *Composing aloud* (27.2%), then *Task orientation* (21.6%), and *Revising and Editing* strategies were comparatively less frequently used (14.2%). On the whole, S1 was a planner in Task 3. She also made frequent use of *Task orientation* strategies during the pre-writing stage. Probably because she spent a large proportion of time interpreting the task (16.3%) and planning the text (24.3%), she did not need to refer to the writing task in the remaining time of the writing session.

S1's extensive planning seemed to have helped her produce an effective text. According to WP3, her text has a logical flow. What could have been improved is the format of the text. Since it is important that the readers can grasp the main points easily and quickly, WP3 suggested that S1 should have presented the information in bullet points and highlighted what needs to be done by each of the two groups of readers. Also, rather than explaining the complete work flow procedure, she only needed to reiterate what had been overlooked in her readers' daily work. In this way, she would have been able to draw her readers' attention to the key issues. Despite these two suggestions, her text was highly regarded by WP3.

7.2.4   S2's Interpretation of Task 3

S2 completed Task 3 on March 15, 2003 in 51 minutes and 20 seconds. She came up with a general understanding of the social motive for writing the task at the beginning of the writing session. She then had a clearer picture as she was writing about the problems. As discussed in the structured interview, her understanding of the writing task was not concise, and when asked what the task required her to do, she simply repeated what was stated in the Task Brief:

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> S2: the writing task requires me um to actually write a simple memo and for internal controls and it's some kind of a suggestion um improving people on the accounting concept and also the work flow document

However, she came to a better understanding after she had finished writing the problems:

> S2: at first I don't understand what really I am supposed to do so um after I have wrote the problems and the suggestions after I have write the problems um then I try to I get to know more about what is actually a work flow statement work flow document and in the end I know what I am supposed to write in the solution

This was a unique and personal method of understanding the task. Rather than orientating to the task thoroughly before she started writing, she attempted only a brief understanding by quickly skimming through it. A better understanding was made during the write-up of the problems. She further commented in the same interview that the task was more likely to occur in a consulting, rather than an accounting job. It seems that although she majored in accounting, she did not appreciate the relevance of this task with her future writing requirements.

7.2.5 S2's Written Text 3

At an average writing rate of approximately 9.8 words per minute, S2 produced a text of 367 words. To facilitate discussion of S2's text, line numbers are inserted in the left margin.

To: Sales administration staff and the Accounts Department people
From: Jessica, Regional Finance Manager
Date: 15 March 2003
Subject: Analysis in the current operation and accounting flows in the revenue
5   cycle

The annual evaluations on the accounting system were finished and some problems were observed. Having discussed the above problem with the Finance Director, Z, some improvements are needed for the effective use of the system in the future.

10 The system used by the SA staff is not integrated into the Accounting System. This not only creates more work to be done, it also involves the issue of revenue recognition concept. This concept is very important in presenting a correct and fair view of the accounting statements. Accurate statements can provide shareholders and investors more confidence in our company. Revenue
15 recognition concept is to say cash shall not be recognized when received, it can only be recorded as revenue in the accounting books only when the sales

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transaction is fully completed. If the amount received is recognized at a wrong time, the sales figure as well as other accounts may end up misstated. In the future, staff are reminded to issue an invoice to the customer only when the
20 actual delivery was made, meaning the sales transaction is fully completed. Also, advance payments by customers shall not be recognized immediately because mere cash receipts do not necessarily mean a completed sales transaction.

In order to facilitate effective use of the system in the future, staff are reminded to understand this concept fully. Weekly reports of sales transactions have to be
25 submitted to the Accounts Department by 6pm every Friday. These reports shall include the initials of the staff in charge, transaction number, transaction dates including date of delivery and date of cash receipts from customers. If an invoice was issued, the invoice number and the name of the client shall also be included as a reference.

30 Please strictly follow the above guidelines to help the company in maintaining an accurate set of accounts. We all need your help to be successful!

Thank you for your cooperation. Should you have any enquiries regarding the above memo, please don't hesitate to contact Jessica at Room 5001 or extension 306.

As in the text case of S1, S2's text is also organised in paragraph form, rather than in bullet points as WP3 would have preferred. She makes an attempt of achieving the social motive for writing by first explaining the concept of revenue recognition, and second, setting up procedures for her readers to follow. The concept is explained from lines 14 to 22. S2, however, seems to have overlooked the fact that her text is addressed to staff members who are probably not familiar with accounting concepts. Rather than explaining in lay people's terms, she composes in long sentences and also fails to provide any examples to help her readers relate the concept to their daily work. The following sentence which does not provide any work-related examples, probably poses difficulty to her readers:

> Lines 14-17: Revenue recognition concept is to say cash shall not be recognized when received, it can only be recorded as revenue in the accounting books only when the sales transaction is fully completed.

The concept is explained in a technical way that is unlikely to be reader-friendly to staff members who do not have a good knowledge of accounting.

In the third paragraph, S2 makes an attempt to set up procedures for her readers to follow. Although she tries to list the procedures step by step, she leaves out the agents from the following sentences. This, together with the vagueness of the steps staff should take to achieve these procedures, makes it difficult for the two groups of readers to understand what is required of them:

> Lines 23-24: ... staff are reminded to understand this concept fully.

> Lines 24-25: Weekly reports of sales transactions have to be submitted to the Accounts Department by 6pm every Friday.

In the following sentence, S2 lists the items that need to be included in the reports, but she does not specify whether the Accounting staff or the Sales Administrative staff should be responsible for collecting the information:

> Lines 25-27: These reports shall include the initials of the staff in charge, transaction number, transaction dates including date of delivery and date of cash receipts from customers.

It is likely that S2 does not want to put any blame on her readers, and thereby gives instructions in an implicit way. However, this also confuses her readers as to what is expected of them, especially when they are told *to strictly follow the above guidelines* (line 30). It seems that on the one hand, S2 wants to make her text appear friendly and objective, but on the other hand, she also wants it to be forceful. Also, she uses a term different to that given in the Task Brief. She refers to the *stock take* as the *annual evaluations on the accounting system* (line 6) in the first paragraph. This difference may further confuse her readers. To sum up, despite her attempt of explaining the revenue recognition concept and setting up procedures for her readers, S2's text does not seem to be able to fulfill the social motive because the information is incomplete and it is not organised systematically for the two groups of readers to follow.

7.2.6 Writing Strategies Used by S2 in Task 3

S2's use of writing strategies in Task 3 is summarised in Table 7.2 below, and a full account can be found in Appendix 22.

Table 7.2: Frequency of Use of Writing Strategies by S2 in Task 3

Stages	Writing Strategies	Frequency of occurrences
1a. Pre-writing stage: Task orientation 7 min 25 sec (14.5%) Protocols 1-14	*Task orientation* Reading the task Summarising the task Paraphrasing the task Clarifying the task	 5 4 3 2
1b. Pre-writing stage: Planning 0 min 35 sec (1.1%) Protocols 15-28	*Task orientation* Reading the task Summarising the task Paraphrasing the task Clarifying the task *Planning* Global planning for content Global planning for structure	 2 3 2 1 3 3
2. Writing stage: 39 min 57 sec (77.9%) Protocols 29-175 2a. Writing stage: Writing the text 2 min 30 sec (4.9%) Protocols 29-42	 *Planning* Local planning for content Local planning for structure *Composing aloud* *Revising and Editing* Changing local structure	 5 1 7 1
2b. Writing stage: Planning 2 min 30 sec (4.9%) Protocols 43-47	*Task orientation* Paraphrasing the task *Planning* Global planning for content Global planning for structure Global planning for style and tone Local planning for style and tone	 1 1 1 1 1
2c. Writing stage: Writing the text	*Task orientation* Reading the task Summarising the task	 5 1

34 min 57 sec (68.1%)	Clarifying the task	1
Protocols 48- 175	*Planning*	
	Global planning for content	3
	Global planning for structure	2
	Local planning for content	24
	Local planning for structure	19
	Local planning for style and tone	8
	Composing aloud	48
	Revising and Editing	
	Checking	7
	Changing local content	1
	Changing local structure	7
	Changing local style and tone	2
3. Post-writing stage: Revising and Editing 3 min 23 sec (6.5%) Protocols 176-180	*Revising and Editing* Checking Changing local structure	3 2

As Table 7.2 shows, the writing process emerged in three stages. The pre-writing stage occurred in two sub-stages, and the writing stage in three sub-stages. The pre-writing sub-stage 1a which lasted for 7 minutes and 25 seconds (14.5%) was devoted to task orientation. Sub-stage 1b lasted for only 35 seconds (1.1%) where S2 mainly planned her text. The writing stage began with a short sub-stage 2a where S2 composed for 2 minutes and 30 seconds (4.9%). Then she made further planning in sub-stage 2b within 2 minutes and 30 seconds (4.9%). S2 further composed in sub-stage 2c for 34 minutes and 57 seconds (68.1%). The post-writing stage lasted for 3 minutes and 23 seconds (6.5%) where the focus was on revising and editing.

The Pre-Writing Stage

The pre-writing sub-stage 1a was coded into 14 protocols, where S2 made use of *Task orientation* strategies only. In these 14 protocols, she read the task five times, summarised it four times, paraphrased it three times, and clarified it twice. S2 began by reading the task in protocol 1, then paraphrasing in protocol 2, summarising in protocol 3 and clarifying in protocol 4. The subsequent five protocols, however, did not follow the same

pattern. S2 instead alternated summarising the task with reading it from protocols 5 to 9. She then paraphrased the task in protocols 10 and 13, clarified it in protocol 11, and read the task two more times in protocols 12 and 14. One strategy that had been consistently used in this stage was underlining key words and phrases in the task. She explained in the stimulated recall interview that these words required special attention during writing:

> S2: these are key words, underlining... some kind of things that I have to pay special attention to, like these are the problems um I mean these are the mistakes that they have made so um when I am going to write it in the memo then I have to clarify what they what the mistakes that they have made this is the thing I have to mention later... this is my normal practice and this is the plan, the draft

During pre-writing sub-stage 1b, S2 wrote notes in the margins, and as specified in the above quote, these notes were part of her "plan" or "draft". This sub-stage was coded into 14 protocols where *Task orientation* strategies were used eight times, and *Global planning* strategies six times. S2 began by planning the content on a global level in protocol 15, then global structure in protocol 16. She then realised the need for further task orientation. First she made use of the strategy *Summarising the task* in protocol 17, then *Paraphrasing the task* in protocol 18 and *Reading the task* in protocol 19. A similar pattern was identified in the subsequent protocols from 20 to 27. After she had planned the content on a global level in protocols 20 and 22, and global structure in protocol 21, she also needed to further use *Task orientation* strategies. From protocols 23 to 27, S2 further read the task, paraphrased it and clarified it once each. The strategy *Summarising the task* was used two more times, first in protocol 25 and then in protocol 27. In the last protocol of this sub-stage, that is, in protocol 28, S2 planned the structure of her text before composing.

The Writing Stage

As mentioned before, the writing stage emerged in three sub-stages. During the first sub-stage 2a, S2 wrote the heading of the memorandum. This sub-stage was coded into 14 protocols, where *Local planning* occurred six times, *Composing aloud* seven times, and *Changing local structure* once. From protocols 29 to 39, she alternated the strategy *Composing aloud* with *Local planning for content*. The only stumbling block occurred in the choice of vocabulary for the subject of the memorandum. Originally S2 used the word

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investigation, but deleted it in protocol 40, and came up with the word *analysis* in protocol 41. The subject in the final version was thus *Analysis in the current operation and accounting flows in the revenue cycle* (lines 4-5).

Upon finishing the memorandum heading, S2 made further planning in sub-stage 2b. From protocols 43 to 47, S2 made use of *Planning* strategies four times, and the strategy *Paraphrasing the task* in protocol 46. S2 began this sub-stage by planning the global structure of the text in protocol 43. In particular, she planned to start the text by explaining the situation:

> Protocol 43: so I got to explain the situation first is it so firstly I've got to explain the situation

Then in protocol 44, she planned the content on a global level, and drafted a rough outline of 13 words (see Appendix 22). She further planned the style and tone, on both a global and a local level. In protocol 45, she considered how to begin her text and decided that it was not appropriate to use the first-person pronoun *I*. She explained in the stimulated recall interview that she did not have the power to address the problem, and would therefore try to avoid using the first-person pronoun:

> S2: I don't think it's good for me to start this way "I" and I try to address the problem yeah and I'm just so kind of a secretary of drafting out the thing so I'm speaking on behalf of the finance director so I am not in the position of using "I" in addressing the problem

She further planned the same issue, but on a local level in protocol 47.

S2 continued to compose her text in the writing sub-stage 2c. From protocols 48 to 175, she made use of all types of writing strategies. *Task orientation* strategies were used seven times, *Planning* strategies 56 times, *Composing aloud* 48 times, and *Revising and Editing* strategies 17 times. While she was composing the text, she needed to refer to the writing task at various points of this sub-stage. In total, S2 read the task five times in protocols 60, 92, 118, 140 and 158, summarised one section of the task in protocol 94 and clarified a point in protocol 93. The data confirm what was discussed in section 7.2.4 where S2 reported that she only attempted a brief understanding of the task during the pre-writing stage, and therefore she needed further task orientation during the writing

stage. In the following, her use of *Planning* and *Revising and Editing* strategies in sub-stage 2c will be discussed.

<u>Planning</u>

Among the 56 instances of *Planning*, five of them were on a global level, and the remaining 51 instances were on a local level. The five instances of *Global planning* include two instances of planning the structure in protocols 53 and 73, and three instances of planning the content in protocols 71, 132 and 139. In protocol 53, S2 planned the sequence of the first two sentences (lines 6-9), and decided to swap their order:

> Protocol 53: ...maybe I can just write this sentence to the above

Later in protocol 73, she considered the length of her text and wanted to ensure that it was not too long for a memorandum:

> Protocol 73: will this be too long memo

She planned the content on a global level at three points of this writing sub-stage. Upon finishing the first two sentences in the second paragraph (line 12), S2 tried to recall her accounting knowledge of revenue recognition concept to be included in the text:

> Protocol 71: I need to explain what it is revenue recognition concept I need to
> recall what is revenue

Then in protocol 132, having finished writing the first two paragraphs, she referred back to her plan and reminded herself that she needed to write about the problems and their consequences, and finally set up procedures for her readers to follow:

> Protocol 132: OK and then I have to explain why and the problems and the
> consequences and I have to illustrate the examples eh the mistakes that they have
> made is not so I have to integrate into the accounting system realised the
> seriousness of the (inaudible) and then I should provide a solution set up
> procedure recognise concept will be will be adhered to daily operation OK that
> means how to check their work

Soon after she had finished writing the first sentence of the third paragraph (line 24), S2 planned the content on a global level for the last instance in protocol 139. At this point, she planned the follow-up work for her readers:

Protocol 139: the system requires maybe the system requires people to log-in so we can follow up on what they did or ask their managers to monitor their work

Among the 51 instances of *Local planning*, 24 of them were to plan content, 19 to plan structure, and eight of them to plan style and tone. During the 24 instances of *Local planning for content*, S2 rehearsed the text to be written. The 19 instances of *Local planning for structure* include seven instances of planning the structure of either a phrase or the whole sentence, six instances of planning vocabulary, three planning the choice of phrases, and one each for planning the subject, word form and tenses. The seven instances of planning the structure of a phrase or a sentence occurred in protocols 76, 91, 101, 105, 108, 110 and 122. For instance, S2 planned the structure of the phrase *the sales figure as well as other accounts may end up misstated* (line 18) in three protocols, 105, 108 and 110. The six instances of planning the use of vocabulary occurred in protocols 97, 134, 136, 147, 165 and 167. In protocol 97, S2 chose between *recognised* and *recorded* as in the phrase *it can only be recorded as revenue in the accounting books* (lines 15-16). In protocol 134, the choice was between *ensure* and *facilitate* as in the sentence *In order to facilitate effective use of the system in the future, staff are reminded to understand this concept fully* (lines 23-24). In the same sentence, S2 considered in protocol 136 whether she should use the words *the rules* or *the concept*. Later in protocol 147, the choice was between *responsible* and *in charge* (line 26). When writing the sentence *Please strictly follow the above guidelines to help the company in maintaining an accurate set of accounts* (lines 30-31), S2 planned the use of vocabulary two times. First in protocol 165, she chose between *producing* and *maintaining* (line 30). Then in protocol 167, the choice was between *good* and *accurate* (line 31). Apart from these six instances of planning the use of vocabulary, three instances of planning the choice of phrases occurred in protocols 143, 169 and 172. The planning of the subject of a sentence occurred in protocol 112, word form in protocol 83 and tenses in protocol 152.

S2 also planned style and tone on a local level for eight instances, and they occurred in protocols 49, 55, 81, 88, 90, 100, 141 and 160. As mentioned before, S2 was aware that her position was probably not senior enough to address the problem. For this reason, she was conscious of needing to achieve an appropriate tone during this writing sub-stage. As discussed in the stimulated recall interview, she explained that she needed

to plan the tone of her text in protocol 49 and did not want to be perceived as commanding:

> S2: I don't want the people the readers to think that um it is me who find out the problem and insist to address the problem

She again considered in protocol 55 her power in the matter, and wondered if her tone was appropriate:

> Protocol 55: ...is it appropriate to say that in my position...

In all other instances, S2 wanted to create a positive and non-threatening tone, except in protocol 88 where she considered the formality of her text. In this instance, she decided not to use the phrase *that is to say* because she considered it informal. Overall, S2 paid attention to mostly content and structure in her local planning, whereas style and tone received some attention.

Revising and Editing

S2 also made use of *Revising and Editing* strategies throughout the final writing sub-stage 2c. In total, she checked her text seven times, and made one change to content, seven changes to structure and two to style and tone, all on a local level. The seven instances of checking occurred in protocols 58, 78, 99, 124, 155, 157 and 164. The only change to content was made in protocol 154 where S2 added that more details needed to be included in the weekly reports. She further added that *transaction number* (line 26) was another piece of information that her readers needed to collect and include in the weekly reports. She made changes to structure on a local level in protocols 64, 85, 120, 125, 133, 138 and 171. In protocol 64, the change was to punctuation so the acronyms for Sales Administrative staff, SA was changed into capital letters. In protocol 85, S2 changed the use of vocabulary from *a better view* to *more confidence*. In protocol 120, the change was to the use of verb from *are* to *should*. In both protocols 125 and 138, the changes were to the structure. In protocol 125, S2 changed the way the sentence was organised in *advance payments by customers shall not be recognised immediately* (line 21). Then in protocol 138, she deleted the connector *so that* after the clause *staff are reminded to understand this concept fully* (lines 23-24), so as to finish the sentence. In protocol 133, S2 made a minor change by deleting the word *firstly*. Then in protocol 171, she deleted the linking

words *in order* in the sentence in line 31 so it became *We all need your help to be successful.*

Apart from changes to content and structure, S2 also made two changes to style and tone on a local level. They occurred in protocols 50 and 162. The first change occurred at the beginning of this sub-stage when S2 changed the first sentence of the text so that the readers did not feel that they were forced into taking action. As quoted earlier, she considered it important not to be perceived as commanding. In protocol 162, she considered whether the tone was too threatening if she asked her readers to follow strictly her guidelines in order to help build a good reputation. She then decided that it sounded too serious and instead she wrote that her readers would help maintain *an accurate set of accounts* (lines 30-31) by following the guidelines. To sum up, S2 constantly checked her text during this sub-stage, and mainly made changes to local structure.

The Post-Writing Stage

The post-writing stage was coded into five protocols from protocol 176 to 180. During this stage, S2 made use of two types of *Revising and Editing* strategies: *Checking* three times in protocols 176, 178 and 180, and *Changing local structure* two times in protocols 177 and 179. The change made in protocol 177 was to subject-verb agreement from *does* to *do* as in the phrase *mere cash receipts do not necessarily mean a completed sales transaction* (line 22). In protocol 179, S2 made a change to the use of vocabulary from *procedures* to *guidelines* as in the phrase *Please strictly follow the above guidelines* (line 30).

Table 7.2 shows that the most frequently used strategies by S2 in Task 3 were those for *Planning* with an occurrence of 72 instances (40%). The second most frequently used strategy was *Composing aloud* with 55 instances (30.5%). *Task orientation* strategies were the third most frequently used strategies with 30 instances (16.7%), and the least frequently used were those for *Revising and Editing*, with 23 instances (12.8%). The data seem to suggest that S2 was a planner in Task 3. She used a combination of different types of writing strategies. For instance, in both 1b and 2b when the focus was on planning, S2 not only made use of *Planning* strategies, but also *Task orientation*

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strategies. It is also worth noting that in 2c when S2 was composing the content of the memorandum, she made use of all types of writing strategies. Although the use of strategies were predominantly *Composing aloud* and *Local planning for content*, she went back and forth by further interpreting the writing task, as well as checking and making changes to what she had already written. To summarise, S2's use of writing strategies is similar to that of the previous text case of S1. *Planning* was also the most frequently used strategy, to follow by *Composing aloud, Task orientation* and *Revising and Editing*.

Despite her attention to planning, S2's text was harshly criticised by WP3, who said that it failed to achieve the social motive for writing this task. He outlined the problems in more detail. First, S2 made a mistake by stating that "improvements are needed for the effective use of the system" (lines 8-9). This conflicted with the objective stated in the Task Brief. Her text should only reinforce her readers' knowledge of revenue recognition knowledge, but not solve the problem in the accounting system. Second, she failed to list the guidelines clearly for the two groups of readers to follow. As discussed in the previous section, although some guidelines were listed, they were not addressed to a particular group of readers. According to WP3, this would cause confusion to the readers. Last of all, the concept was explained in such a technical fashion that the readers would find it difficult to relate to their daily work. It seems that while S2 displayed some "expert writer" strategies such as a frequent use of *Global planning* strategies, her text failed to achieve the social motive because of her lack of understanding of the context.

7.2.7 S3's Interpretation of Task 3

S3 completed Task 3 on June 5, 2003 in 65 minutes and 52 seconds. She interpreted that the social motive was to write out work procedures for staff members of both the Sales Administrative Department and the Accounting Department. With no hands-on experience of the work flow, she expressed in the structured interview the difficulty of the writing task:

> S3: The writing task required me to write the memo to correct the concept of the revenue recognition procedures of both Accounts and the Sales Department.... The difficulties are because I am not so clear about the flows of the accounting system or the flows of the accounts.

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She found the task even more challenging because of the fact that the two departments played different roles in the work flow. She had to be careful with both the tone and organisation of information so that neither department would feel confused or upset about the matter. In the structured interview, S3 explained that she had to pay attention to the organisation of the text so that her readers could easily find the information relevant to their department. Moreover, she had to be cautious with the tone in order to avoid putting too much pressure on one group of readers:

> S3: Because I need to consider if I am the Accounts Department staff I need to consider which point is relevant to them which point is irrelevant to them if I combine all the points without any organisation they can't find any point relevant to them so that if there are two target groups I need to have a more careful plan on the organisation.... Because if I'm writing to two target readers, I can't write so directly because if I blame the SA staff I can't think how the Account Department staff will perceive this, so I need to be more careful on my wording and my tone.

She understood that her readers were of two types: her subordinates who acted as immediate readers as well as potential readers from other subsidiaries. As discussed in the structured interview, she did not seem to mind being perceived as strict by the latter group, who would not know her in person. However, she tried to leave room for negotiation with her immediate subordinates:

> S3: they may think that I am the strict people because I ask them to follow my procedure... I expect them to follow the procedures but I still provide room for negotiation. I think the new reader just like the future staff will not perceive me as a strict people or friendly people because they can't think of this just read this um only the current sales SA staff and Account Department staff will perceive me as a friendly writer.

7.2.8   S3's Written Text 3

S3 wrote a total of 298 words at an average rate of approximately 6.7 words per minute. S3's Text 3 is given below to facilitate discussion:

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> Dear Managers of Sales and Accounts Department,
>
> I am writing to concern on the problem of the discrepancies were identified in the 2002 year-end stock count. The discrepancies were made because of the wrong recognition procedures.
>
> 5 A correct revenue recognition procedures should be as follows:
> 1 The Sales Administration Staff will only issue the sales invoices to the customer after the actual delivery was made
> 2 The Sales Administration Staff pass those hard copies of sales invoice to the Accounts Department
> 10 3 After receiving the sales invoices from Sales Department, Account Department should check whether those deliveries were made
> 4 Accounts Department should input the information into the accounting system after the checking
>
> For the Sales Administration Staff, I found that there maybe something wrong in 15 the revenues recognition procedures. We should only recognize the sales revenues after the delivery of goods which have been completed. If we issue the invoice to the customer before delivery was made, this will lead to the mismatch of the revenues in the Account Department. Thus, only the sales transaction with actual delivery can be recognized as revenues and then pass to the Accounts 20 Department.
>
> For the Accounts Department, there are also some problems on the revenues recognition procedures. After receiving the hard copies of sales invoice from Sales department, we need to double check whether those transactions were completed. If not, including those transactions in the revenues account will 25 overstate the actual revenues which will cause the discrepancies in the stock count.
>
> To facilitate an effective work flow and document flow, I hope that we could follow strictly the above revenue recognition procedures. If you have any problems regarding the above procedures, please feel free to contact me. Thanks 30 for your cooperation and attention.
>
> Regards,
> Jessica
> Regional Finance Manager
> Finance Department

As pointed out by S3 in the structured interview, the two strategies used to aim to achieve the social motive for writing are 1) a clear organisation and 2) the use of an appropriate tone. A clear organisation is achieved by means of a list of points:

Lines 5-13: A correct revenue recognition procedures *should* be as follows:

1 The Sales Administration Staff *will* only issue the sales invoices to the customer after the actual delivery was made
2 The Sales Administration Staff pass those hard copies of sales invoice to the Accounts Department
3 After receiving the sales invoices from Sales Department, Account Department *should* check whether those deliveries were made
4 Accounts Department *should* input the information into the accounting system after the checking

While the first two points list the duties of the Sales Administrative staff, the last two are for the Accounting staff. This organisation not only makes it easy for the two groups of readers to locate information relevant to them, it also presents a view that both of them have an important role to play.

To avoid any confusion in understanding the guidelines, S3 adopts a direct tone with the help of strong modals. Two such modals *should* and *will* are prominently used throughout the text, with frequency counts of four and three respectively. In the procedures listed above, *should* is used three times in lines 5, 11 and 12. This strong modal *should* is further used one more time in line 15:

Line 15: We *should* only recognize the sales revenues after the delivery of goods which have been completed.

To counter-balance the tone created by the strong modal *should*, the pronoun *we* is probably used in the above sentence to make the readers feel that they are only partly, but not solely responsible for the discrepancies.

The modal *will* is used three times, first in the procedures listed above (line 6), then two more times in lines 24 and 25 when the information is addressed to the Accounting Department:

Lines 22-26: After receiving the hard copies of sales invoice from Sales department, we need to double check whether those transactions were completed. If not, including those transactions in the revenues account *will* overstate the actual revenues which *will* cause the discrepancies in the stock count.

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The use of *will* in both instances helps explain how the discrepancies occur, and how they can be avoided in a direct manner. A sense of directness is further created both at the beginning and at the end of the text:

> Lines 3-4: The discrepancies were made because of the wrong recognition procedures.

> Lines 27-28: To facilitate an effective work flow and document flow, I hope that we could follow strictly the above revenue recognition procedures.

The beginning of the text points out that mistakes are identified in the work flow procedures. Then at the end of it, although the tone seems to have softened with the use of *hope* and *could*, the word *strictly* seems to imply a sense of urgency. Both sentences seem to present S3 as uncompromising. To tone down the message, S3 perhaps chooses to use the pronoun *we* in line 27 to show that she is willing to share the responsibility with her readers. As pointed out by S3 in the structured interview, this helps make her readers feel that there is room for discussion.

7.2.9   Writing Strategies Used by S3 in Task 3

An overview of S3's use of writing strategies is given in the following table, and a full account is given in Appendix 23.

Table 7.3: Frequency of Use of Writing Strategies by S3 in Task 3

Stages	Writing Strategies	Frequency of occurrences
1a. Pre-writing stage: Task orientation 12 min 50 sec (19.5%) Protocols 1-32	*Task orientation* Reading the task Summarising the task Paraphrasing the task Clarifying the task *Planning* Global planning for structure	11 11 6 3 1
1b. Pre-writing stage: Planning 4 min 15 sec (6.4%) Protocols 33-36	*Planning* Global planning for content Global planning for style and tone Local planning for content	2 1 1
2. Writing stage: Writing the text 44 min 30 sec (67.6%) Protocols 37-107	*Task orientation* Reading the task Summarising the task *Planning* Global planning for content Global planning for structure Local planning for content Local planning for style and tone *Composing aloud* *Revising and Editing* Checking Changing local content	1 1 7 5 23 1 30 1 2
3. Post writing stage: Revising and Editing 4 min 17 sec (6.5%) Protocols 108-113	*Revising and Editing* Checking Changing local content Changing local structure	3 2 1

As Table 7.3 shows, S3's writing session occurred in three stages. The pre-writing stage further occurred in two sub-stages, 1a and 1b. Sub-stage 1a lasted for 12 minutes and 50 seconds (19.5%) where S3 carried out task orientation. Sub-stage 1b was 4 minutes and

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15 seconds long (6.4%), during which time she planned her writing. The writing stage lasted for 44 minutes and 30 seconds (67.6%). The post-writing stage lasted for 4 minutes and 17 seconds (6.5%) when S3 mainly revised and edited her text.

The Pre-Writing Stage

In the pre-writing stage 1a, S3 started by reading the writing task, but not the background information which was given on the first page of the Task Brief. She started by comparing this task with the previous two writing tasks, not realising that this was an individual exercise on its own. It appeared that she was confused with the situation between this task and Task 1 by thinking that the Sales Administrative staff members were located in Beijing. She underlined key words and phrases in the writing task, and explained in the stimulated recall interview that the purpose of doing so was to highlight the purpose of the writing task:

Ho: What were you doing at that time?

S3: I just highlight the point and highlight what I need to do

From protocols 1 to 32, *Task orientation* strategies were used 31 times, and *Global planning for structure* once. Among the 31 occurrences of task orientation, the strategies *Reading the task* and *Summarising the task* were used eleven times each, *Paraphrasing the task* six times, and *Clarifying the task* three times. S3 began the session by summarising the task in Protocol 1. She then planned the global structure of the text in Protocol 2:

Protocol 2: I think I have to write a memo again I think the format is similar to the two I have written before

From protocols 3 to 20, S3 continued to orientate herself to the task. She read the task seven times in protocols 7, 9, 11, 13, 15, 17 and 19, summarised it ten times in protocols 3, 4, 6, 8, 10, 12, 14, 16, 18 and 20, and paraphrased in her own words one time in protocol 5, where she situated herself in the work context:

Protocol 5: I work in a subsidiary of company X

After she had finished reading and summarising the writing task in protocol 20, S3 paused for 16 seconds before clarifying with me whether the Sales Administrative staff members were located in Beijing or not:

Protocol 21: Excuse me is this Sales Administrative staff is in Beijing?

At this point, S3 mistook this task with Task 1 which required her to write to a colleague in Beijing. She explained in the stimulated recall interview that the confusion was caused by one of the bullet points given in the writing task, where the location *Asia-Pacific Region* was mentioned:

- Company Y, a subsidiary of Company X, is located in Hong Kong. It serves the function as the regional headquarters for the *Asia-Pacific Region*.

This point was raised and discussed in the stimulated recall interview, and S3 admitted that it was a misinterpretation on her part:

Ho: What makes you think of Beijing Office?

S3: Asia Pacific I just guess it's Beijing I don't know

Apart from protocol 21, S3 also needed to clarify in protocol 23 whether the Sales Administrative staff members were located in Company Y or not:

Protocol 23: excuse me too this SA staff is in company Y... because I wonder whether they are in company X or company Y...

Then from protocols 24 to 31, she alternated the strategies *Reading the task* with *Paraphrasing the task*, using these two strategies four times each.

Upon finishing task orientation, S3 planned her text in sub-stage 1b from protocols 33 to 36. She first planned the global content in protocol 33. Then she decided on the formality of her text in protocol 34 by choosing to write in a style more formal than the last two texts:

Protocol 34: I think I should write down the clear procedure because the document will be filed for future reference for the other subsidiary companies so that I think this memo should be more formal should be stated more clearly the last ones.

She further planned the content, first globally in protocol 35, then locally in protocol 36 before beginning the writing stage.

The Writing Stage

The writing stage occurred in 71 protocols from protocol 37 to 107. During this stage, *Task orientation* strategies were used two times, *Planning* strategies 36 times, *Composing aloud* strategy 30 times and *Revising and Editing* strategies three times. Both instances of task orientation occurred near the beginning of this stage: *Summarising the task* in protocol 42 and *Reading the task* in protocol 48. In protocol 42, S3 referred to the writing task and summarised the problems caused by the two groups of readers. She found it necessary to refer to the task so that she could read the problems again before summarising them in her text. Likewise, she read the problems again in protocol 48 to confirm her interpretation. During the writing stage, *Revising and Editing* strategies were used three times. In protocol 81, S3 checked what had been written so far, and she made two changes to local content in protocols 79 and 97. In protocol 79, she changed the phrase from *discrepancies in the annual report* to *discrepancies in the stock count* (lines 25-26). In protocol 97, rather than asking the Accounting Department to check the *invoices*, S3 asked them to check whether *deliveries were made* (Line 11).

Planning

While both *Task orientation* strategies and *Revising and Editing* strategies were sparingly used, Planning strategies were the most frequently used during the writing stage. Among the 36 instances of planning, 12 of them were on a global level, and 24 on a local level. *Global planning for content* occurred seven times throughout the writing stage in protocols 38, 44, 60, 68, 80, 82 and 100, while *Global planning for structure* occurred five times in protocols 46, 66, 83, 86 and 99. In protocol 38, S3 referred to her plan and decided to begin her text by stating the purpose of the memorandum. Another instance of *Global planning for content* occurred in protocol 44 where S3 was trying to come up with a phrase that stated the problems caused by the two groups of readers. As mentioned earlier, she needed to refer to relevant parts of the writing task again in order to summarise the problems. In protocol 44, she planned the content on a global level and then decided to state the problems directly in her text:

Protocol 44: ... I think the problem... both departments do not care or unclear about the procedures because the objective state that I need to reinforce the knowledge

In protocol 60, the planning for global content focused on the use of an accounting term. The choice was between *double counting of the revenue* and *mismatch of the revenues*:

Protocol 60: ...I don't know the technical term of the accounting system whether this is *double counting of the revenue* or *mismatch of the revenue.*

As the accounting professional WP3 commented on the use of accounting terms, S3 also explained in the stimulated recall interview that the use of accounting terms would make the text "more clear and professional".

Before writing the paragraph related to the Accounting Department, S3 planned the content on a global level in protocol 68. In particular, she planned the guidelines for this group of readers:

Protocol 68: ... I'm thinking what the Account Department staff should do to avoid this problem maybe they need to check whether the delivery was made...

When S3 had finished writing the two paragraphs related to the work of the Sales Administrative Department and the Accounting Department (lines 14-26), she planned whether she needed to write one more paragraph stating the work procedures again:

Protocol 80: after typing the problems of these two departments separately and then I'm thinking whether I should state one more time the procedures of the work flow...

Then she decided in protocol 82 that she would add one more paragraph:

Protocol 82: ...Now I decide to add a new paragraph ...because I think that I should tell them the correct procedures first and then tell what they are wrong...

The last instance of *Global planning for content* took place in protocol 100 when S3 planned how to conclude her text, and whether it was necessary to make a summary. She finally abandoned the idea of summarising the main points since this would be too "redundant". She justified her decision in the stimulated recall interview:

S3: Maybe when I thinking of the conclusion there is some standard conclusion come out in my mind just like to summarise what I have written or just to ask them to follow the procedure without summarise again.

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Ho: So what did you decide to do?

S3: Just to ask them to follow...Because I think these two points is already a little bit long and a little bit <u>redundant</u>.

The five instances of *Global planning for structure* occurred in protocols 46, 66, 83, 86 and 99. In protocol 46, S3 organised the information for the Sales Administrative Department and the Accounting Department in two separate paragraphs to ensure a clear structure:

> Protocol 46: I think I should make the memo be more clear so that the SA Department and the Account Department can um see their problem directly so I will divide the main content one is for SA Department and the other is for Account Department

When she had finished writing the paragraph related to the Sales Administrative Department, she planned in protocol 66 the structure of the following paragraph, and stated that she would write about the problems of the Accounting Department first:

> Protocol 66: Now I will start to type the problems of the Account Department

As mentioned earlier, S3 decided to add one more paragraph to state the work procedures for the two groups of readers to follow. She also planned the position of this paragraph in relation to the whole text in protocol 83:

> Protocol 83: OK or whether I should type the correct procedure after stating the problem... or before their problems (pause: 24 seconds) I think I should um state the correct procedure before stating the problems I decided to it

At this point, S3 had finished writing the problems caused by the two groups of readers. To reinforce their knowledge of revenue recognition procedures, she planned to give them a list of guidelines, and was considering whether these guidelines should be mentioned before or after the text related to the problems. She then decided in the same protocol that these guidelines had better be placed before the problems. Later in protocol 86, she planned the global structure of the text by planning to write the guidelines in point form:

> Protocol 86: I decide to um written the procedure in point form because it's more clear because this document will be filed for future reference so that I think point form is more clear for the reader to follow

The last instance of *Global planning for structure* occurred in protocol 99 where S3 had finished writing the body of her text, and planned to start the conclusion:

> Protocol 99: I think I have written all the problem and the correct procedures um and then now I've writing the last paragraph

Local planning occurred 24 times, 23 of which were for the purpose of generating content, and the remaining one was related to local style and tone. At the beginning of the writing stage in protocol 39, S3 planned the choice of vocabulary *concern* in the sentence *I am writing to concern on the problem of the discrepancies were identified in the 2002 year-end stock count* (lines 2-3). She explained in the stimulated recall interview that she chose the word *concern* rather than *point out* because she considered the former one more polite:

> Ho: So what other choices did you come up with? Do you remember apart from the word "concern"?
>
> S3: "point out"
>
> Ho: But why did you think "point out" is not appropriate?
>
> S3: Because um I think the word "concern" is more polite.

To generate local content, her main strategy as discussed in the stimulated recall interview was to read back what had been written:

> Ho: So you read what you wrote... What's the reason for that?
>
> S3: I think to generate more ideas.

To sum up, the most frequently used strategies during the writing stage were those for planning, with one-third of the occurrences focused on planning on a global level.

The Post-Writing Stage

The post-writing stage occurred in six protocols from protocol 108 to 113, where only *Revising and Editing* strategies were used. S3 checked her text in protocols 108, 110 and 112, and she made three changes to the text, two to local content in protocols 109 and 113 and one to local structure in protocol 111. In protocol 109, she added her job title *Regional Finance Manager* (line 33) under her name. Then in protocol 113, she added the

last sentence *Thanks for your cooperation and attention* (lines 29-30). The change to local structure was to the choice of words in protocol 111 where S3 chose between *efficient* and *effective*. Even though she was not sure about the difference between these two words, she chose the phrase *an effective workflow*:

> Protocol 111: I change the efficient to effective actually I don't know what is the difference between these two words efficient effective

As in the previous two text cases of S1 and S2, S3 also made use of *Planning* strategies most frequently, and *Revising and Editing* strategies least frequently. *Planning* strategies were used 41 times (36.3%), *Task orientation* 33 times (29.2%), *Composing aloud* 30 times (26.5%), and *Revising and Editing* nine times (8%). Her extensive planning seemed to have helped her produce clear instructions for her readers. WP3 positively commented on her text and said that it was the most suitable for "the purpose of filing for future reference for other subsidiary companies within the same group". WP3 further commented that although her use of English was not always accurate, the text fulfilled the purpose of writing in his work context. Despite her confusion with the task at the beginning stage, the fact that she compared Task 3 with the previous two seems to imply that the experiences she gained in writing these tasks have helped her write effectively in the accounting/finance context.

7.2.10 S4's Interpretation of Task 3

S4 completed Task 3 on May 9, 2003 in 55 minutes and 8 seconds. He interpreted the social motive for writing the task in a way different to the previous three subjects. As discussed in the structured interview, he assumed that his readers already knew about the problem, that is, the discrepancies in the stocks, and his text only served as a reminder:

> S4: Purpose is to I think they know the problem I just restate the problem again and they should hopefully should follow most of my procedures.

His role as the superior of his readers was then to activate their accounting knowledge so that the discrepancies would be eliminated. Although he was aware that his text was to be addressed to two groups of readers, he did not think that multiple readership would make the text more difficult to write. As explained in the interview, he expected that his readers

should be able to relate the text with their daily work, and hence should find the text easy to understand:

> S4: in this situation it's not difficult... because the operation they need to every daily operation they are related to each other

It seems that S4 had high expectation of his readers, and considered that it was their responsibility to understand the text, rather than his responsibility to explain the procedures clearly. Probably because of this reason he did not find the text difficult to write although he was not completely certain about the work flow.

7.2.11 S4's Written Text 3

The text contains 378 words, bringing S4's average speed of writing Task 3 to 9.7 words per minute. A pseudonym *Samuel* is used in S4's text:

Memorandum   .

To: Sales Administration Department, Accounts Department
From: Samuel, Regional Finance Manager
Date: 9th May 2003
5   Subject: New work flow in Operating and Accounting

Dear staff members,

In the 2002-year end stock count, discrepancies were identified. After our department reviewing the company's work flow, I found that there are some problems and stated as follows:

10   Firstly, the system of Sales Administration Department and Accounts Department are not the same. Sales Administration staff need to print a hard copy of sales invoice to Accounts Department for inputting the information to their own system. This takes more time to finish whole process and sometimes errors had been made.

15   Secondly, the staff members in Sales Administration Department are not very clear about the accounting concept of revenue recognition. Invoice should be issued after actual delivery was made.   This concept is important in our company's work flow processing. At the same time, the staff in Accounting Department did not check the invoice made by SA staff. As a result, both
20   accounts have the problem of discrepancies.

In order to solve the existing problem, our department has suggested the following measures to cope with:

For the purpose of fulfilling the social motive for writing, that is, to remind his readers of the discrepancies in the stocks, S4 uses a strong and direct tone. The tone is created by the frequent use of the strong modals *should* and *will*, with eight and three instances respectively. He seems to be aware of his seniority and power over his readers, and thus considers the use of a strong tone appropriate. Six of the eight sentences that contain the strong modal *should* are found in the section that gives the guidelines of work:

Line 23: 1. The systems of both departments *should* be the same.

Lines 24-26: Before using the same system, the work procedure in Sales Administration Department and Accounts Department *should* be changed.

Lines 27-28: i. SA staff members *should* know the procedure of issuing the invoice under the concept of revenue recognition

Lines 31-32: iii. SA staff *should* print the hard copy and send it to Accounts Department within 1-day period.

Lines 33-35: iv. Once Accounts Department has received the invoice, the staff
should check again. If there are any mistakes, he/she *should* contact SA
Department immediately.

The use of the strong modal *should* in the above sentences and two other sentences makes
the tone commanding:

Lines 16-17: Invoice *should* be issued after actual delivery was made.

Lines 38-39: the most important is the same system *should* be adopted.

The use of the modal *will* in the following sentence that gives the third guideline also
makes the tone definite:

Lines 36-37:
3. The new work procedure *will* start from two weeks later if no amendments have
been made.

S4 probably finds it necessary to tone down his commands, and in order to counter-
balance the use of strong modals, personal pronouns are absent from the section that
states the guidelines. The two groups of readers are addressed as *Sales Administration
Department and Accounts Department*. Only in the last paragraph where the readers are
invited to raise comments and questions does S4 make use of personal pronouns such as
you and *I*. This personal invitation probably aims to make his readers more willing to
voice their opinions.

7.2.12 Writing Strategies Used by S4 in Task 3

The following table gives an overview of S4's use of writing strategies in Task 3. A full
account can be found in Appendix 24.

Table 7.4: Frequency of Use of Writing Strategies by S4 in Task 3

Stages	Writing Strategies	Frequency of occurrences
1a. Pre-writing stage: Task orientation 6 min 5 sec (11%) Protocols 1-5	*Task orientation* Reading the task Summarising the task Paraphrasing the task Clarifying the task	 1 2 1 1
1b. Pre-writing stage: Planning 4 min 33 sec (8.3%) Protocols 6-10	*Task orientation* Clarifying the task *Planning* Global planning for content Global planning for structure Local planning for content	 1 2 1 1
2. Writing stage: Writing the text 39 min 5 sec (70.9%) Protocols 11-115	*Task orientation* Reading the task *Planning* Global planning for content Global planning for structure Local planning for content Local planning for structure *Composing aloud* *Revising and Editing* Checking Changing global structure Changing local content Changing local structure	 1 2 6 28 8 47 4 1 3 5
3. Post writing stage: Revising and Editing 5 min 25 sec (9.8%) Protocols 116-133	*Planning* Local planning for content *Composing aloud* *Revising and Editing* Checking Changing local content Changing local structure	 1 1 8 5 3

The writing session emerged in three stages, with the pre-writing stage further emerging in two sub-stages. The pre-writing sub-stage 1a lasted for 6 minutes and 5 seconds (11%) where S4 focused on task orientation. Sub-stage 1b was mainly devoted to planning, and it lasted for 4 minutes and 33 seconds (8.3%). The writing stage took up 39 minutes and 5 seconds (70.9%). The post-writing stage that mainly focused on revising and editing lasted for 5 minutes and 25 seconds (9.8%).

The Pre-Writing Stage

During the pre-writing stage 1a, S4 orientated himself to the writing task by reading the Task Brief and underlining some key words and phrases. In protocols 1 and 3, he summarised the task by underlining words he considered important to fulfill the task. As discussed in the stimulated recall interview, these key words and phrases were to guide him later in the writing process:

> Ho: Why did you underline some of the words? What are the words that you usually underlined?
>
> S4: the more important words in each sentence yeah... because usually when I write this task... I will look at the underlined words first so give us something yeah this for guide for me

Other than summarising, he paraphrased the task in protocol 2, clarified whether he needed to write a work flow document in protocol 4 and read the task again in protocol 5 before beginning sub-stage 1b.

During the pre-writing sub-stage 1b, S4 drafted a plan of 37 words under two main headings: *Discrepancies* and *Set up procedure*, which he closely followed when writing the text. He began by planning the global content in protocol 6, then global structure in protocol 7. In protocol 6, he planned that the discrepancies were caused by both departments:

> Protocol 6: discrepancy there is a problem (pause: 7 seconds) so there's knowledge knowledge problem of SA SA staff and accounting department they didn't check so need to reinforce it

After he had finished planning the content about the discrepancies, he planned the global structure by thinking about what needed to be included next:

Protocol 7: the second is to procedure that need work flow document flow

Then he clarified with himself in protocol 8 whether the task required him to set up work procedures or make suggestions that ultimately solved the problem. After he had decided that the purpose was to set up work procedures, he further planned the content first on a global level in protocol 9, then on a local level in protocol 10 before beginning the writing stage.

The Writing Stage

The writing stage occurred from protocols 11 to 115. S4 made use of all types of strategies: *Task orientation* once, *Planning* 44 times, *Composing aloud* 47 times and *Revising and Editing* 13 times. The only instance where S4 needed to read the task again occurred in protocol 44. In this instance, he needed to read about the mistake committed by the Sales Administrative staff in order to write about it in the third paragraph.

<u>Planning</u>

Among the 44 instances of planning, eight of them were on a global level, and 36 on a local level. S4 attended to global content twice, in protocols 83 and 98. In protocol 83, he planned to give a one-day time frame for the Sales Administrative staff to finish part of their work. As discussed in the stimulated recall interview, he considered how this time frame affected the overall work flow:

> S4: I'm thinking about... two days or one day I think one day is... better because they need to print the hard copy and send it to the department and the accounts department need to enter the data in their own system if there are any problems the accounts department can immediately find... the problem in the day in the working day it's more easier for administration

Another instance of *Global planning for content* occurred in protocol 98 where S4 planned that the ultimate solution to the problem was to integrate the two systems used by the Sales Administrative Department and the Accounting Department:

> Protocol 98: ... so is it need to use the same system is the most important one

S4 attended to global structure six times, in protocols 27, 37, 50, 56, 60 and 69. In all these instances, he planned the sequence of information, except in protocol 56 where he

planned to include a mini "conclusion". He explained in the stimulated recall interview that he wanted to conclude a section of his text by using the connector *as a result*:

> Ho: You repeated this phrase "as a result" several times. What were you thinking at that time?
>
> S4: I just want to think about how to give a small <u>conclusion</u> on this problem as a result what happened about they do so just say I'm thinking is it both accounts means that both the sales administration account and the accounts department have this problem so that's what I mean.

Apart from global planning, S4 also did some planning on a local level during the writing stage. While the strategy *Local planning for content* was used 28 times, *Local planning for structure* was used eight times. The strategy *Local planning for content* was used mostly for generating text. Among the 28 instances, 25 of them were followed by a protocol *Composing aloud*, while two of them were followed by *Revising and Editing* and one of them *Reading the task*. *Local planning for structure* occurred eight times in protocols 22, 39, 41, 52, 58, 73 102 and 104. Four instances focused on the structure of phrases in protocols 22, 39, 58 and 104, two on the use of vocabulary in protocols 41 and 52, one on the use of connector in protocol 73 and one on tenses in protocol 102. To sum up, *Planning* were the second most frequently used strategies during the writing stage, with 18% of planning made on a global level.

Revising and Editing

Revising and Editing strategies were used 13 times during the writing stage. S4 checked his text four times in protocols 48, 64, 93 and 113, and made nine changes, one to global structure in protocol 49, three to local content in protocols 16, 111 and 114, and five to local structure in protocols 19, 23, 54, 67 and 112. In protocol 49 where the change was to global structure, S4 swapped the sequence of two sentences so that he first explained the concept of revenue recognition before stressing its importance. The following excerpt from the stimulated recall interview gives his justification for the change:

> S4: The third paragraph I change the order is "invoice should be issued after actual delivery was made". Originally it's the third sentence of the third paragraph, and I change it to become the second sentence
>
> Ho: Why

S4: because it's more clear about what the concept of revenue recognition is and then to stress this concept is important... the order is more logical

S4 made three changes to local content. The first one occurred in protocol 16 where he changed the subject of the memorandum to make it more specific from *New procedures for work flow* to *New work flow Operating and Accounting* (line 5). The other two changes were both additions of text. In protocol 111, S4 added a third point to the guidelines: *The new work procedure will start from two weeks later if no amendments have been made* (lines 36-37). As discussed in the stimulated recall interview, he wanted to give his readers clear guidelines to follow:

S4: ... both department staff will confuse this procedure is start today or tomorrow or some days after this memorandum

In protocol 114, S4 added the word *new* in the phrase *If you have any questions and comments concerning the new work procedure* (lines 40-41) to specify which procedure he referred to. S4 made five changes to local structure, all of them being grammatical changes. For instance, the change was from *identified* to *were identified* in protocol 23, *didn't* to *did not* in protocol 54 and *hear* to *hearing* in protocol 112. Two other changes were at phrasal level. In protocol 19, he changed the subject of the memorandum into a noun phrase, and explained in the stimulated recall interview that this structure was more appropriate:

S4: Um just change a little bit in something when I finish writing the memorandum yeah because subject noun is more appropriate

It can be summarised that S4 made frequent use of *Planning* strategies for the purpose of generating text during the writing stage. He also made changes to the text from time to time.

The Post-Writing Stage

Table 7.4 shows that the post-writing stage occurred from protocols 116 to 133. During this stage, S4 mostly checked his text and made changes to it. In protocol 130, he wanted to qualify the sentence *Our department will work out the best system for you immediately* (lines 39-40). He therefore planned the content on a local level, and composed the phrase *but it needs time to merge the system* in protocol 131. But then to play safe, he changed

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the word *merge* to *integrate* in protocol 132. *Revising and Editing* strategies were used 16 times, including eight instances of *Checking* in protocols 116, 118, 121, 123, 125, 127, 129 and 133, five instances of *Changing local content* and three instances of *Changing local structure*. The five instances of *Changing local content* included four additions of text in protocols 117, 119, 124 and 128, and a change to text in protocol 132. As mentioned, S4 changed the phrase *merge the system* to *integrate the system* to make the meaning more general. As discussed in the stimulated recall interview, S4 felt that the change was necessary since he was not sure whether it was correct to suggest merging the two systems:

> S4: I don't know whether the system is combine together or find a new one or just change something from both system so they become one system... I don't know whether they is it merge

The three instances of *Changing local structure* included a change to tense in protocol 120, and two changes to phrases in protocols 122 and 126.

To complete Task 3, S4 made frequent use of *Planning* and *Composing aloud* strategies, with frequencies at 49 (36.8%) and 48 (36.1%) respectively. *Global planning* took up about one-fifth of the total planning, and this means that most planning was still largely on a local level. *Revising and Editing* strategies were also quite frequently used, with 29 instances (21.8%). They were both used in the writing and the post-writing stages. The least frequently used strategies were those for *Task orientation*, with seven instances (5.3%). On the whole, as in the previous three text cases of S1, S2 and S3, S4 also made use of *Planning* strategies most frequently. His least frequently used strategies were however *Task orientation*, rather than *Revising and Editing*.

WP3 commented that although S4 managed to give clear instructions to the two departments, some of the facts were mistakenly presented. For example, the point given in the Task Brief *the system used by the SA staff is not integrated into the Accounting System* was interpreted and represented in the text as *the system of Sales Administration Department and Accounts Department are not the same*. The ultimate aim of the text was to ensure a smooth flow of work, rather than making the two systems uniform. He further pointed out that it was a good idea to give the readers a one-day time frame to finish their

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work, but an exact date should have been given to make the instruction more specific. On the whole, S4's text was considered to have marginally fulfilled the social motive for writing.

7.2.13 S5's Interpretation of Task 3

S5 completed Task 3 on April 14, 2003 in 41 minutes. S5 interpreted that the social motive for writing the task was to remind her subordinates of the proper work procedures and she was also aware that the task required her to make use of her own accounting knowledge:

> S5: It requires me to write a memo to the Sales Administration staff and the Accounts Department, to tell them the correct recognition, to remind them revenue recognition concept and to pay attention to the workflow... to address the problem I have made use of my knowledge.

In order that her subordinates would understand the instructions and find them easy to follow, her strategy was to make her text simple and clear:

> S5: I want my memo to be simple and understandable to the subordinates....

She was also aware that her text was to address to two groups of readers, and like S4, she did not consider this would make the text more difficult to write. As discussed in the structured interview, since she did not directly supervise her two groups of readers, it was not necessary for her to give specific details in this task:

> S5: I'm not the supervisor of either of the departments. I think this memo is for general staff and I think the tone is OK that it just tell them some guideline to follow... if I am the supervisor and I am telling my subordinates what to do maybe I will tell them more detail because if this is for general for other unrelated parties those details would not be useful to them so I expect myself to avoid those stuff.

S5 compared Task 3 with an assignment given in an auditing course where she was required to solve a problem of fraud. One major difference between them was that the assignment only required her to look for solutions in the assigned readings, whereas Task 3 required her to come up with her own solutions. She therefore perceived Task 3 as more challenging:

> S5: we have an assignment the professor give us a case it's similar that we have to address what the problem and then give them recommendations. So it's similar

but for that assignment the problem is pretty obvious and it's like fraud it's like theft within the company so we will suggest recommendation to that area but not totally the same ....we can find the solutions in the book if we read it in detail.

She expected that the work procedures would have been given in the task. All she needed to do was locate the information:

Ho: And you expect to be told about the procedures?

S5: Yeah not to be told by myself I cannot come up with some procedures.

7.2.14 S5's Written Text 3

S5 wrote a total of 224 words at an average writing rate of approximately 12 words per minute. Her text is given below:

To: Sales Administration staff and accounts Department
From: Regional Finance Manager, Jessica
Re: Revenue Recognition Concept and work flow procedures

5   Here I will address two issues about the revenue recognition concept and work flow procedures, to you. Please pay attention to the items and comply with this new arrangement.

1. Appropriate revenue recognition concept: for a sales transaction to be complete, delivery of goods must be made and advanced payment by customer cannot be considered as the completetion (sic.) of a sale

10   transaction. That is, to recognize a sale, it must both be earned and realized. For example, before any delivery of goods is made, no recognition of sales.

2. Appropriate work flow of documents: all the invoices prepared by the SA staff will be checked by the Account Department, to facilitate this new

15   arrangement both the system used by SA staff should be consistent with the accounting system used by Account Department. So that, a checking procedure can be made possible for the Account Department.

3. Avoid hard copy work flow documents, replace the hard copy with soft copy to facilitate the flow of documents between departments.

20   4. Separation of work should be introduced among SA staff, which means person responsible for preparing LC should be different from the one who prepares shipping document and customer's advanced payments. This can enhance the internal control.

Attempting to fulfill the social motive for writing, S5 lists the revenue recognition concept and work flow procedures in four points. The first point serves as a reminder of the concept for the Sales Administrative staff. S5 explained in the structured interview that while paragraphs one and four were intended for the Sales Administrative Department, paragraphs two and three concerned both the Sales Administrative Department and the Accounting Department:

> S5: (pause) I think for point number one it's mainly for the SA staff because in the situation that they say the SA staff are not so understanding about the accounting concept and this point address to their problem and so do point number four

> Ho: What about two and three?

> S5: These concern the workflow document work document flow between the two departments. I think concern both of them.

The use of strong modals is apparent in the text. For instance, the use of *must* in the first point to the Sales Administrative Department leaves no room for negotiation:

> Lines 8-10: delivery of goods *must* be made and advanced payment by customer cannot be considered as the completetion (sic.) of a sale transaction.

> Lines 10-11: That is, to recognize a sale, it *must* both be earned and realized.

This commanding tone is further created by the use of another strong modal *should* in the second and the fourth points. The use of this modal in the following sentences makes the document instructional:

> Lines 14-16: to facilitate this new arrangement both the system used by SA staff *should* be consistent with the accounting system used by Account Department.

> Lines 20-22: Separation of work *should* be introduced among SA staff, which means person responsible for preparing LC *should* be different from the one who prepares shipping document and customer's advanced payments.

The use of strong modals is, however, not sufficient for training the staff members. With no explicit link between the correct concept and their daily work, her subordinates would find it difficult to understand what is required of them. For instance, the third point is not addressed specifically to anyone, and it is possible that her subordinates from both departments ignore this point:

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Lines 18-19: Avoid hard copy work flow documents, replace the hard copy with soft copy to facilitate the flow of documents between departments.

The same can be said about the second point. As seen from the sentence above (lines 14-16), S5 writes that *both the system used by SA staff should be consistent with the accounting system used by Account Department*, but she does not explain clearly how the two systems can be made consistent with each other. As mentioned earlier, she considered her task as writing some general guidelines, and did not find it necessary to give detailed instructions. Her interpretation of the task perhaps made her leave out the details from the work procedures, and thus made them general and perhaps not too helpful for her readers.

7.2.15 Writing Strategies Used by S5 in Task 3

S5's use of writing strategies in Task 3 is summarised in the table below. A detailed version is appended in Appendix 25.

Table 7.5: Frequency of Use of Writing Strategies by S5 in Task 3

Stages	Writing Strategies	Frequency of occurrences
1a. Pre-writing stage: Task orientation 6 min 0 sec (14.6%) Protocols 1-20	*Task orientation* Reading the task Summarising the task	 10 10
1b. Pre-writing stage: Planning 5 min 45 sec (14%) Protocols 21-26	*Task orientation* Reading the task Clarifying the task *Planning* Global planning for content	 1 2 3
2. Writing stage: Writing the text 18 min 45 sec (45.8%) Protocols 27-73	*Task orientation* Reading the task *Planning* Global planning for content Global planning for structure Local planning for content Local planning for structure *Composing aloud* *Revising and Editing* Checking Changing global content Changing local content Changing local structure	 2 2 2 6 3 20 6 2 1 3
3. Post writing stage: Revising and Editing 10 min 30 sec (9.8%) Protocols 74-90	*Task orientation* Reading the task *Planning* Global planning for content *Revising and Editing* Checking Changing local content Changing local structure	 1 1 8 4 3

S5's writing session in Task 3 occurred in three stages with the pre-writing stage further emerging in two sub-stages. The pre-writing sub-stage 1a lasted for 6 minutes (14.6%), focusing on task orientation. The pre-writing sub-stage 1b then lasted for 5 minutes and 45 seconds (14%) where S5 mainly planned her text. The writing stage lasted for 18 minutes and 45 seconds (45.8%), with the first 4 minutes and 15 seconds writing the heading of the memorandum, while the remaining time writing the body of the text. The post-writing stage that lasted for 10 minutes and 30 seconds (9.8%) focused on revising and editing, whereby S5 spent about one fifth of this amount of time (2 minutes and 20 seconds) checking her spelling.

The Pre-Writing Stage

During the pre-writing stage 1a, S5 orientated herself to the writing task by reading and underlining key words and phrases in the Task Brief. From protocols 1 to 20, she alternated the strategies *Reading the task* with *Summarising the task*, using each of them ten times. As discussed in the stimulated recall interview, this was to remind herself of the writing purpose and what she should include in her writing:

> Ho: So I can see that when you were reading the task you underlined some key words, and you also wrote some notes in the margin. Is that your usual practice?

> S5: Yes

> Ho: And what did you do that for?

> S5: To remind myself that why I'm writing this memo and what I should include in the memo.

The pre-writing stage 1b occurred from protocols 21 to 26 where S5 made use of *Task orientation* and *Planning* strategies. During this stage, she drafted a plan of 28 words in her own handwriting. The plan was a simple outline of two points without much detail. She first planned the content on a global level in protocols 21 and 22. In protocol 22, she focused on the term *work flow document*. As discussed in the stimulated recall interview, she planned to see whether the task required her to show her readers the work relationships between departments:

> S5: I think it is the document flow yeah it just means documents flow from one department to another department. But it seems this term appears in auditing but I am not so sure so I think about it.

When she further planned how to set up procedures for her subordinates, she wondered if they were given in the task or she needed to compose the procedures by making use of her own accounting knowledge. She stopped planning and clarified with me in protocol 23 about this:

> Protocol 23: ... Do I need to use my own knowledge to answer the question?...
> OK so I have to use my own knowledge....

She elaborated in the stimulated recall interview that although the task required her to set up procedures, she still wanted to clarify whether she interpreted it correctly:

> S5: Because for revenue recognition you provide some details here so I just think that what I have to include in the memo is all in here all the information I can find ... but later I find that I have to make up the procedures myself, so I clarify if I am correct.

Upon clarification, she planned the content on a global level in protocol 24, but was worried that her writing was not correct. She further clarified this with me in protocol 25:

> Protocol 25: but my answer may not be correct

When she was assured that the aim of the task was not to judge whether her writing was correct or not, she read the task in protocol 26 before beginning the writing stage.

The Writing Stage

The writing stage occurred from protocols 27 to 73. During this stage, S5 used a combination of different types of writing strategies. *Task orientation* strategies were used two times. In protocols 52 and 54, she read the part about the existing workflow given in the writing task. This was to help her write the second point of the text where she addressed to both the Sales Administrative Department and the Accounting Department. *Planning* strategies were used 13 times, *Composing aloud* 20 times and *Revising and Editing* strategies 12 times.

Planning

During the writing stage, S5 planned content and structure on both a global and a local level. On a global level, planning occurred twice for each content and structure. The first

instance of *Global planning for content* occurred in protocol 32 where S5 checked the requirement of the writing task. As a result of planning in protocol 32, she made a change to the global content in the following protocol, and this will be discussed in the next section. Another instance of *Global planning for content* occurred in protocol 65, where S5 planned how to enhance the internal control so as to avoid mistakes in the work flow. *Global planning for structure* occurred first in protocol 36, then in protocol 51. In protocol 36, she planned to address two issues in her text, and explained in the structured interview:

> S5: For two issues it mainly refers to revenue recognition concept and the work flow procedure, and because I think there should be several points here so I later use the term "item".

Then in protocol 51, S5 considered the number of bullet points to be included in her writing:

> Protocol 51: sub-bullet point no no no work flow document

S5 planned the content on a local level six times, in protocols 28, 38, 41, 63, 67 and 69. She made use of the strategy *Local planning for structure* three times. In protocol 58, she planned the structure of the phrase *both the system used by SA staff* (line 15). Then in both protocols 60 and 71, she planned the use of vocabulary. The choice in protocol 60 was between *equivalent* and *consistent* as in the phrase *both the system used by SA staff should be consistent with this new arrangement*. In protocol 71, she came up with the word *manual* to describe the mistake made by the Sales Administrative staff.

Revising and Editing

During the writing stage, *Revising and Editing* strategies were used 12 times, including six instances of *Checking*, two instances of *Changing Global content*, one instance of *Changing local content*, and three instances of *Changing local structure*. S5 checked her text by reading aloud what had been written in protocols 43, 47, 49, 56, 62 and 73. Two changes were made to the global content in the heading of the memorandum. As mentioned earlier, S5 planned the content on a global level in protocol 32, and realised that a change to the addressee was necessary. She then changed the addressee from *The Finance Director* to *Sales Administration staff and accounts Department* (line 1) in

protocol 33. As a result of this change, she realised that she also needed to change the subject of the memorandum. In protocol 34, she made the change so that the text focused on giving instructions to her subordinates rather than reporting problems to her superior. The following excerpt from the stimulated recall interview summarises her rationale for these two changes:

> S5: Originally I think that this memo is prepared for the director to tell them what the weaknesses are, but later I find that it should be some recommendations to the subordinates telling them what should do and what should be improved so I think the subject should be changed.

In protocol 48, a change was made to the local content. By adding the phrase *about the revenue recognition concept and work flow procedures* from lines 4 to 5, S5 further explained what the two issues referred to. On a local level, S5 also made three changes to structure. All three changes were made to the spelling of words: *finance regional manager* in protocol 30, *comply* in protocol 39 and *completion* in protocol 45. To sum up, the strategy *Composing aloud* was the most frequently used for a number of 20 times during the writing stage, while *Planning* and *Revising and Editing* strategies were used almost the same number of times, with 13 and 12 occurrences respectively. *Task orientation* strategies were used two times only.

The Post-Writing Stage

During the post-writing stage from protocols 74 to 90, S5 used all types of strategies except *Composing aloud*. In protocol 84, she read the writing task again in order to find out whether she should add anything to her text:

> Protocol 84: The same document will be filed for future reference for subsidiary within the same group. Any other thing missing? Double check.

When she was checking the second point in her text, she found it necessary to plan the content on a global level. In protocol 77, she wanted to ultimately solve the problem by planning how to improve the overall system. Seeing that no relevant information was given in the writing task, she explained in the stimulated recall interview that she only referred to it as *the system* rather than specifying a technical term:

> S5: I don't know if the SA staff system is what kind of system. Is that accounting system is the recording system? I don't know what kind of system so I search for

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the word "system" and it just says system here so I use the word system, not a particular system.

Apart from reading the task and planning the global content, S5 made use of *Revising and Editing* strategies 15 times. She checked her text eight times by reading it aloud in protocols 74, 76, 78, 80, 82, 86, 88 and 90. In total, she made seven changes, four to local content and three to local structure. All four changes to local content were additions of text to make meaning clearer. In protocols 79 and 87, S5 added a phrase each, while in protocols 83 and 85, she added a sentence. In protocol 85 for instance, she added an example to explain to the Sales Administrative staff what completion of sales meant. Among the three changes to local structure, two were to the spelling of *completion* and *comply* in protocols 75 and 89, and the other was a change to vocabulary from *checking system* to *checking procedure* in protocol 81. On the whole, S5 spent about one fifth of the editing time checking her spelling. Her concern for spelling seemed to have resulted from one of her professors' remarks, which she paraphrased in her own words in the structured interview:

> S5: Like some professor very careful with our work, they require a grade A work that no mistake no typos and I have an assignment that I have several typos some wrong spelling. He said that this makes him embarrassed too. So I feel very embarrassing.

S5's most frequently used strategies when performing Task 3 were those for *Revising and Editing* (30%), as well as those for *Task orientation* (29%). The less frequently strategies used were those for *Composing aloud* (22%) and *Planning* (19%). In short, S5's pattern of strategy use was different from the other four subjects', in that while other subjects made use of *Planning* strategies most frequently, S5 made the least use of *Planning* strategies. On the other hand, *Revising and Editing* strategies were most frequently used.

S5's text was not considered effective by WP3 for use in his work context. He commented that the first point which cited some principles of accounting, was not useful for the readers. She should have listed the job duties for each group of readers. It seems that S5's text failed to achieve the social motive for writing mainly because she was hesitant about coming up with her own solutions. Her experience with a previous accounting assignment had probably hindered her from taking up the challenge of

immersing herself into the context, and as a result, failed to provide practical solutions for her readers.

7.3 DISCUSSION: UNIVERSITY SUBJECTS AND WRITING TASK 3

The chapter now discusses how the university subjects tackled Task 3, by focusing on three aspects: 1) the subjects' interpretations of the writing context; 2) the use of writing strategies; and 3) the written texts.

7.3.1 University Subjects' Interpretations of the Context in Task 3

All five subjects considered the task difficult, both because of the complexity of the context and the target readers. First, they were not completely certain about the work flow, and this caused them difficulty in drafting guidelines for their subordinates to follow. Without any real-life experience acting as seniors, they also found it difficult to achieve an appropriate tone when writing to subordinates. Faced with these challenges, the subjects responded in different ways. S1 and S3 spent a comparatively bigger proportion of their time on task orientation than the other three subjects. Also, they did not need to refer back to the writing task once they had finished reading and understanding the writing task. While S1 and S3 spent 16.3% and 19.5% of their time understanding the task in the pre-writing stage, S2, S4 and S5's proportion of time on this activity was only 14.5%, 11.0% and 14.6% respectively. S1 and S3 devoted a bigger proportion of time on this single activity, whereas the other three subjects combined planning with task orientation. To plan their writing, S2, S4 and S5 needed to refer back to the writing task. It seems that these three subjects were not completely sure about the task requirements. S2 admitted in the structured interview that she did not fully understand the task:

> S2: ...at first I don't understand what really I am supposed to do so um after I have wrote the problems and the suggestions after I have write the problems um then I try to I get to know more about what is actually a workflow statement workflow document and in the end I know what I am supposed to write in the solution.

It seems that S2, S4 and S5 who needed to refer back to the writing task from time to time, did not have a good grasp of the requirements of the task. Not only did they spend a comparatively smaller proportion of time on task orientation, they also seemed to have

underestimated the difficulty of the task. When asked about the difficulty of the task, their comments form an interesting comparison to those of S1 and S3's. The above comment of S2's indicates that she seemed to be quite confident about her understanding of the task as she was writing. By contrast, S1 and S3 both realised that they had to make an extra effort to tackle the task, and admitted in the structured interview that the task was difficult:

> S1: I think this task is difficult to understand because the situation itself gave me quite a lot of information and of course there was some kind of information that was not really necessary in writing up the task but at least I have to understand the relationship between the people from these two departments

> S3: The difficulties are because I am not so clear about the flows of the accounting system or the flows of the accounts.

Probably because both of them spent a considerable amount of time understanding the task, their interpretations of the social motive for writing the task were the closest to those of WP3. Both of them took up the responsibility of explaining the accounting concept to their subordinates. The guidelines they listed made special reference to their readers' daily work. Furthermore, S3 paid attention to both organisation and tone. By means of effective organisation, she wanted the two groups of readers to be able to identify the parts relevant to their department. She also tried to make sure that none of the party felt solely responsible for the mistake.

7.3.2   Use of Writing Strategies in Task 3

This section now discusses the use of writing strategies in Task 3. As in the last two chapters, the frequencies of each of the occurrences have been converted into percentages. In the following table, the use of writing strategies by each subject is represented in a column, with the percentage of the most frequently used strategy in bold.

Table 7.6: A Comparison of Writing Strategies Used by University Subjects in Task 3

Frequency of strategy use (%)	S1	S2	S3	S4	S5
Task orientation	21.6	16.7	29.2	5.3	29.0
Planning					
Global	14.2	7.8	14.2	8.3	9.0
Local	22.8	32.2	22.1	28.5	10.0
Subtotal	**37**	**40**	**36.3**	**36.8**	19.0
Composing aloud	27.2	30.5	26.5	36.1	22.0
Revising and Editing					
Checking	6.2	5.6	3.5	9.0	15.6
Changes to global content	0	0	0	0	2.2
Changes to global structure	0.6	0	0	0.8	0
Changes to local content	2.5	0.6	3.5	6.0	5.5
Changes to local structure	3.7	5.6	1.0	6.0	6.7
Changes to local style and tone	1.2	1.0	0	0	0
Subtotal	14.2	12.8	8.0	21.8	**30.0**
Total	100	100	100	100	100

Table 7.6 shows that all the subjects except S5 made most frequent use of *Planning* strategies. It is, however, interesting to note that while S1, S3 and S5 made use of *Global planning* strategies to quite a large extent, at a proportion of about 40-50% of their total planning, S2 and S4 mostly relied on *Local planning*. As reported earlier, S2 planned locally for the solutions as she was composing along. S4 also admitted in the interview that he had not planned for his conclusion or the details of his suggestions before he started writing, and they were only generated by means of local planning. A lack of detailed planning probably led to the production of a not so satisfactory text.

To find out the rationale for their choices of strategies, the subjects were asked to elaborate in the structured interviews the term *writing strategies* in the context of Task 3. All five university subjects seemed to be aware of the importance of writing strategies in the workplace, although their interpretations and the degree of awareness were different. To show the differences, relevant excerpts from the interviews are listed below for making a comparison:

S1: Um I feel that it is about how you address every issue to your reader it's like when you are writing a piece of writing like this maybe you have to think about who the reader would be and they would perceive your own writing so I think it is about what the writing strategies would be about.

S2: I think a plan a good plan and also an appropriate tone um and also the carefulness of writing it out.

S3: Writing strategies. It's about the skills um the skills of the writer to let the reader to get what I want to say…yeah because I think this writing task is more direct so I think I use less writing strategies than the last two…the main thing is to make your message clear in this writing.

S4: Um if there is no power in my writing then the staff may ignore the new procedures so it's need to give some force them to do something because they are if even the writing is sound I the senior beg the subordinate it's then the subordinates will ignore this seniors.

S5: strategy but strategy will change from time to time, and from pieces of writing to different kinds of writing, I think an effective writing I should be in the point of view of a reader if I am the reader I read the writing I find that the message is delivered and the format is OK and is clear and the style the tone match the content I think that's an effective writing.

When the subjects talked about writing strategies and effective writing, an awareness of reader or audience was raised by all of them. At a glance, it seems that all university subjects had an awareness of their readers, but when the above excerpts are examined more closely, it was found that there was a qualitative difference in their understanding of this important concept. It appears that S1, S3 and S5 gave fuller descriptions of the concept. Not only did they mention the importance of skills as a writer, the need for communicating with their readers was also perceived as important in achieving the purpose of writing. S3 particularly defined writing strategies with specific reference to Task 3. S5's description, however, seems rather vague. She seemed to imply that effective writing was dependent on the reader, and she did not have much control over their judgement. Her rather passive way of perceiving her relationship with the readers is, perhaps, one of the important factors that affects her text production. Although S4 also gave a situational account of effective writing, and mentioned his intention of making this particular writing forceful, he did not elaborate how this can be achieved. S2 talked about the importance of effective planning and appropriate tone. Ironically, she did not spend

too much effort making global planning for her text. It seems that the production of an effective text requires not only a good understanding of writing strategies, but also a conscious effort of using them in an effective way in the text production.

7.3.3 University Subjects' Written Texts of Task 3

This section begins by comparing the writing rate among the five university subjects in Task 3. The writing sessions last from 41 minutes to 65 minutes and 52 seconds. S5 spent the shortest time on Task 3 at an average writing rate of 12 words per minute. S3 had the longest writing session as well as the slowest writing rate at 6.7 words per minute. S1 had the fastest rate at 20.2 words per minute, while S2 and S4 wrote at about half her speed, at 9.8 and 9.7 words per minute. It is interesting to note that S1 and S3 who had the fastest and the slowest writing rates, produced comparatively more effective texts. It seems that writing rate did not have a direct impact on text effectiveness.

As mentioned earlier, S1 and S3 seemed to have a better understanding of the writing task. It is perhaps due to this reason that their final written texts were rated as better than the others by WP3. According to WP3, although S3's use of English was not as accurate as that of S1's, her writing was nevertheless rated as the best. As discussed, WP3 commented that S3's text was able to fulfill the social motive for writing in his context. The instructions given in the text were clear to both immediate and future readers. While WP3 emphasised task fulfillment, some of the university subjects were more concerned about the use of language such as the choice of vocabulary as in the case of S4 and spelling for S5. As commented by WP3, S2, S4 and S5 failed the task objective in different ways. The solutions in their texts were considered as too general, and thus failed to address the problem presented in the Task Brief. While S2 was worried that the use of modal verbs such as *should* was too strong, WP3 actually pointed out that strong modals were preferred when writing guidelines for the subordinates so as to avoid misunderstanding of the message. For this reason, the use of the modal *will* in the phrase *will be checked* in S5's text was considered not as effective as the use of strong modal *must*. In this writing context, a direct and authoritative tone is crucial to producing an effective text.

7.4 SUMMARY

As discussed in Chapter Two, effective writers were found to be more concerned about the needs of their audiences than less-effective writers (cf. Connor & Kramer 1995; Flower 1979; Kirsch 1990; Zainuddin 2003). It seems that the same conclusion can be made in Task 3. WP3 suggested that S1 and S3 were more effective writers, who both emphasised the importance of their readers' perceptions towards their writing. S3 expected that her subordinates would perceive her as "strict" because she spelled out the guidelines very explicitly with liberal use of the strong modal *should*. Her direct style was appreciated by WP3 who also thought that guidelines must be written in a simple and straight-forward manner so as to avoid a different interpretation. In this writing context, the more effective writers also seemed to have spent more time on task orientation, and paid more attention to global planning. Their attention to planning and audience seemed to have helped them produce more effective texts.

This chapter and the last two have presented how the university subjects tackled each of the three writing tasks from the workplace. Their interpretations of the social motive for writing the tasks were discussed, their written texts analysed and their use of writing strategies in the writing process discussed in detail. Comments from the workplace subjects have also been included to show what is most likely required of in their respective workplace. It seems that while some of the university subjects did make use of expert writer strategies, their texts are however not considered as appropriate by the workplace subjects. Despite their use of expert writer strategies such as those for *Global planning* and *Revising and Editing*, some of university subjects' texts failed to fulfill the social motive for writing. To follow up on the importance of social context to writing in the workplace, the next chapter will present an overall discussion of the findings by relating the use of writing strategies with the writing context.

CHAPTER EIGHT

DISCUSSION AND CONCLUSION

8.1 INTRODUCTION

The last four chapters have presented the findings of how the accounting/finance professionals and the university subjects tackled three writing tasks. In particular, the subjects' understanding and interpretations of the social motive for writing the tasks, their use of writing strategies and the written texts each of them produced have been reported and discussed. This chapter draws the findings together by 1) responding to the research questions; 2) discussing the implications of this research study for the teaching of second language writing; 3) introducing an interactive model of teaching writing in the field of accounting/finance; and 4) giving recommendations for future research.

8.2 THE RESEARCH QUESTIONS

All three research questions proposed at the beginning of the research study are related to writing strategies. The first question is related to the use of writing strategies by the accounting/finance professionals:

1. What writing strategies do accounting/finance professionals use to fulfill writing tasks required of them in the workplace?

A review of the workplace cases shows that the three accounting/finance professionals' most frequently used strategies vary in distinctive ways. When writing internal correspondence, WP1 made frequent use of the strategies *Local planning for content* and *Composing aloud*, while WP2 relied mostly on *Revising and Editing* strategies, and WP3 on both *Planning* and *Composing aloud* strategies. The data seem to have conflicted with what was found in Cumming's study (1989) that professional experienced writers tend to plan on a global level. The reason why WP1 and WP3 did not make frequent use of *Global planning* strategies is perhaps due to their writing contexts, in both global and local terms. In terms of global context, C1 seems to allow a casual writing style; whereas in terms of local context, both WP1 and WP3 addressed their texts to readers who were either of the same or lower rank. These factors possibly contributed to the use of *Local planning* strategies. We can probably infer from the data that the use of writing strategies does not only depend on the writers and their audiences, but also the context as well.

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The three text cases of the workplace have shown differences in the use of writing strategies among accounting/finance professionals. The use of writing strategies varies from company to company, and the power distance between the writers and the readers plays an important part, too. In cases where the writers and their readers share similar power in the workplace, there does not seem to be a great need for global planning. As in the case of WP1 where he and his reader shared the same job title, local planning was sufficient to tackle his writing task. Moreover, WP1 had the most work experience among the three subjects. His experiences had perhaps made him most familiar with the discourse conventions typical of the field, and thus he became least dependent on global planning (Flower 1994). A diverse use of writing strategies by the three subjects seems to suggest that both the global and the local contexts have an important role to play. Contextual factors on both a global and a local level interact with each other simultaneously in a highly complex fashion. Equally important is the writer whose individual writing experiences and style of writing also determine the choice of writing strategies.

The importance of context in writing is pointed out by researchers such as K. Hyland (2002) and Johns (1997). In the field of accounting/finance, when the structure of a company is horizontal and the emphasis is on team work, the style of internal correspondence can perhaps be less formal. Writers in such a context do not necessarily perceive a need for detailed planning on a global level, but rather plan as they compose as shown in the case of WP1. On the other hand, when the company structure is hierarchical and writers are rank-conscious such as WP2, the style of writing is formal. Not only did he spend a great amount of time and effort revising and editing the text, he also planned his text on a global level to a greater extent. The global context alone however, is not sufficient in determining the use of writing strategies. The local context is equally vital. The local context in this study refers to a particular writing situation whereby the relationship between the writer and his or her readers is taken into account. It was found that in the three workplaces of this study, the job position of the writer in comparison with his or her readers plays an essential role in determining the amount of planning and revising and editing to be done. When writing to superiors as in the case of WP2 as well as writing to subordinates as with WP3, writers need to make sure that the content is

delivered in an appropriate tone. This usually involves meticulous planning and making constant revisions to the text. On the contrary, when the reader is of an equal rank such as in the case of WP1, global planning is perhaps not as important. The data have perhaps brought out one of the important issues in a society like Hong Kong where consciousness of company status has a significant impact on people's work behaviour.

Having explored the writing strategies employed by the workplace subjects, this chapter now turns to the use of writing strategies by the university subjects:

2. Given the same tasks from the workplace, what writing strategies do final-year students majoring in accounting/finance use?

While the use of writing strategies by the accounting/finance professionals varies from individual to individual, there seems to be a more consistent pattern in the university subjects' use of strategies in the same writing tasks. Among the 15 text cases provided by the university subjects, the most frequently used strategies were either *Planning* or *Revising and Editing*, except in one text case where S1 made use of *Task orientation* strategies most frequently in Task 2. The table below gives a summary of the most frequently used strategies in each writing task.

Table 8.1: A Summary of the University Subjects' Most Frequently Used Strategies

Subject	Task 1	Task 2	Task 3
S1	Revising and Editing	Task orientation	Planning
S2	Planning	Planning	Planning
S3	Planning	Planning	Planning
S4	Planning	Planning	Planning
S5	Revising and Editing	Revising and Editing	Revising and Editing

As Table 8.1 shows, to complete writing Task 1, S1 and S5 made most frequent use of *Revising and Editing* strategies while S2, S3 and S4 used *Planning* strategies most frequently. It seems that S5, whose text was most highly regarded by WP1, paid great attention to both grammar and choice of words when revising and editing, so as to ensure that the content was free from language errors and delivered in an appropriate tone. The use of writing strategies in Task 2 has a similar pattern to that in Task 1. All subjects except S1 made most frequent use of the same type of strategies. While S5 made most

frequent use of *Revising and Editing* strategies as she did in Task 1, S2, S3 and S4 made most frequent use of *Planning* strategies. Only S1 changed from *Revising and Editing* strategies to *Task orientation* strategies in Task 2. S5's text 2 was also the most positively evaluated by WP2 who appreciated that the tone of the text was courteous. Task 3 also initiated a similar pattern of use of writing strategies among the university subjects except in S1. While S5's most frequently used strategies were consistently those for *Revising and Editing*, and S2, S3 and S4's were those for *Planning*, S1 had a different pattern of strategy use in Task 3. To complete this task, she made most frequent use of *Planning* strategies. Both her text and that of S3 were regarded by WP3 as comparatively more effective than those produced by the other three subjects. By comparing the use of writing strategies among the five university subjects, it can be seen that only S1 varied her use of writing strategies in these three tasks, whereas the other four subjects seemed to rely on the same types of strategies that they preferred. The text cases have shown that while S5 had a tendency to revise and edit her text, S2, S3 and S4 were more inclined to plan.

As mentioned above, the texts that were rated by the workplace professionals as comparatively more effective were those of S5 in both Task 1 and Task 2, and S1 and S3's in Task 3. While S1 and S3 displayed the use of "expert writer" strategies, that is, the use of *Global planning* strategies in both text cases (cf. Cumming 1989; Sasaki 2000), S5 edited mostly on a local level. In total, she made only three changes on a global level, one to structure in Task 2 and two to content in Task 3. Her attention to making changes at sentence level seems to conflict with what was found in previous studies (e.g. Hall 1990; Raimes 1985, 1987; Sommers 1980; Uzawa 1996; Whalen & Ménard 1995; Zamel 1983), where skilled writers were more willing to make changes at discourse level. Despite S5's attention to making surface changes, her texts were considered by the workplace subjects to have fulfilled the social motive for writing both Task 1 and Task 2, in that they provide the most logical and concrete solutions. Furthermore, they were viewed as having been written in an appropriate style and tone. S5's two text cases seem to show that an accurate interpretation of the social motive for writing is the key to effective writing in the accounting/finance workplace. When a writer has a good understanding of the writing context, major revisions do not seem necessary.

The discussion now brings the two groups of subjects together by comparing their use of writing strategies:

> 3. How do the writing strategies being used by the two different groups compare and contrast with each other?

The university subjects who produced the most effective texts had a similar pattern of use of writing strategies as the workplace subjects in Task 2 and Task 3, but not Task 1. As in the case of the text of WP2, S5 also made most frequent use of *Revising and Editing* strategies. To address their texts to the superiors, both the workplace and the university subjects were concerned about the accuracy of content and language. A similar pattern of strategy use between the workplace and university subjects was also found in the text cases of Task 3. S1 and S3 who produced comparatively more effective texts in Task 3 also made most frequent use of *Planning* strategies as did WP3. They both planned on a global level more frequently than those university subjects whose texts were considered by WP3 as not effective. Unlike Task 2 and Task 3, S5 who produced the most effective text in Task 1 had a pattern of strategy use different to that of WP1's. While WP1 made most frequent use of *Local planning* and *Composing aloud* strategies, S5 made most frequent use of *Revising and Editing* strategies. As discussed before, WP1 did not perceive the need for extensive global planning because of the casualness of both the company culture and the writing situation. Furthermore, he was familiar with the nature of work in the field of accounting/finance as well as his own company. S5 was, however, not experienced enough to be able to take these factors into account when composing.

Overall, the text cases seem to suggest that all university subjects displayed some "expert writer" strategies to a certain extent. As suggested by Cumming (1989), expert writers have a tendency to make global planning. They are also more involved in revising and editing the text throughout the writing process (Raimes 1987, Zamel 1983). All the university subjects planned on a global level to a reasonable amount. In some cases such as S3 in Task 1, *Global planning* took up almost half of her planning. The university subject, S5 who produced two of the most effective texts, was most concerned about revising and editing, like those expert writers previously researched. She was different in terms of the findings of these other studies in that the focus of revising and editing was

still largely local, rather than global. Nevertheless, she managed to produce texts effective for the contexts because of an accurate interpretation of the social motive for writing and an awareness of her readers' needs.

An exploration of the university subjects' cases seems to suggest that they all displayed "expert writer" strategies to some extent. A comparison of the use of writing strategies between the workplace and university subjects, however, shows that unlike the workplace subjects who varied the use of writing strategies according to the needs of different tasks and contexts, the university subjects seemed to be less flexible with their choice of strategies. Although they were aware of the need for using different strategies in different contexts, they did not seem to be able to do so for real writing situations. Furthermore, the fact that only four of the eighteen texts were considered effective by the workplace subjects seems to imply a discrepancy between the texts that the university subjects were able to produce and what might be expected of them in the workplace context. In order to prepare them to meet the writing needs in the field of accounting/finance, work needs to be done to find out what is being covered in the existing curriculum and to see whether adaptations are necessary.

8.3 IMPLICATIONS FOR TEACHING SECOND LANGUAGE WRITING

The data suggest that not all university subjects in this study were able to produce texts that were considered effective for internal workplace communication. Rather than treating the three writing tasks as the kind of authentic texts they would need to write in their future employment and emphasising how to best fulfill their social motive in the workplace, they treated them as assignments or examination essays where the focus was on language accuracy. Considering that these five subjects were studying in the final semester for their undergraduate degree in accounting/finance, a crucial question arises: how well-prepared were they for their future writing needs in the workplace? As reported earlier in Chapter Three, the subjects stated in the structured interview that they did not seem to have obtained much writing practice in their core courses. Only S3 had written a term paper for Economics and S5 a group paper for the course *Company Law*. The other three subjects stated that they were required to write a small number of short case reports

and analyses, or obtain writing practice in language courses rather than in accounting/finance courses. To find out more about the written assignments that are required in the existing curriculum at HKUST, a small-scale survey was conducted among the accounting/finance professors.

The lack of writing practice in current courses reported by the students was also reflected by the survey that I conducted with the professors teaching on the accounting/finance courses at HKUST. An e-mail was sent out in November 2004 to 41 faculty members teaching in the Department of Accounting and Department of Finance, whereby they were asked to respond to two issues:

1. In the accounting/finance course(s) you are teaching, are students required to do any written assignments? If yes, how many are they required to do, and what are they? If no, what is the main reason for not including any written assignments?

2. Would you like to include more/fewer written assignments in the accounting/finance course(s) you are teaching? Can you please explain your answer?

There were fourteen responses, two of which were followed up by an interview with the faculty members. Among the fourteen respondents, six of them said they included written assignments in their courses, and four of them specified that the work was done in groups. This confirmed the point made by S2 and S5, who also said that written work was mainly done in groups. Only one professor assigned individual written work. As far as the types of written assignments were concerned, three professors assigned recommendation reports, and two mentioned short writing, as in a response to newspaper articles. Those who did not include written assignments in their courses mainly said that their courses, which were of numerical nature, did not require much extended writing. In such courses, students were not expected to express themselves in writing. Two of the professors also mentioned that they deliberately did not include written assignments in their courses. While one of them said that essay questions were more difficult and time-consuming for the tutors who acted as their assistants to grade, the other professor hinted that an

inclusion of written assignments could negatively affect course evaluation since students were usually not motivated to do them.

All professors unanimously said that they would not make any changes to their courses in terms of written assignments. They either considered the amount of writing included in their courses as sufficient or believed that the course content did not make writing a practical choice. It can be concluded from the professors' responses that writing was either not an essential component in their courses, or it was dealt with in groups in order to reduce workload for students and possibly the professors themselves. While the professors who taught on the accounting/finance courses did not seem to think there was a need to increase or change the amount of writing, the five university subjects said otherwise. They all said in the structured interview that they had no similar experiences writing any of the tasks used in the research in their core courses, and S1 especially appreciated the writing opportunities given by the study because the three tasks gave her some insight into writing in the workplace. S1 and S4 also pointed out that these three tasks shared some similarities with the writing tasks they were assigned in the language courses. It seems that one way to help accounting/finance students acquire the qualities necessary for writing efficiently and effectively in the workplace is to address these needs in language courses.

Writing courses for final-year accounting/finance students should specifically focus on workplace needs. Writing tasks should also be as authentic as possible. Following the comments of the student participants in this study, one of the best approaches might be to collect authentic writing tasks from the workplace, and adapt them for use in such writing courses. Short writing modules can be offered, whereby a series of writing tasks are built up in relation to a particular workplace context. Furthermore, the tasks can be made more credible by including professionals' comments and suggestions on how to tackle them. The authenticity of the tasks together with input from the professionals would be very strong motivating factors for students to develop their awareness of social motive and how writing skills and processes relate to them. Regarding the teaching of grammatical aspects of language, the data seem to highlight the importance of modal verbs in the writing of memoranda (cf. Clark & Ivanič 1997). While

the university subjects were aware of the possible effects of modal verbs on tone, they did not necessarily use them appropriately. In order to help them fully understand the possible effects created by modal verbs, more needs to be done in a writing classroom to raise their awareness. As Willing (1997) argues, an appropriate use of modal verbs is crucial to "getting the job done" (p. 37) in the workplace, and the teaching of this language area should be given high priority.

Overall, writing modules that aim to help students address the writing needs in the field of accounting/finance should emphasise the following:

1. Students should be helped to apply their knowledge of accounting/finance concepts in different writing contexts.

2. Students should be helped to transfer their past writing experiences in the field of accounting/finance to different writing contexts.

3. Student should be helped to understand the social motive for writing a particular task, so that they can choose relevant strategies and language to achieve it.

4. Students should be helped to make use of effective writing strategies so that they plan, and revise and edit from the readers' point of view.

These objectives can be achieved in collaboration with professionals in the workplace, and accounting/finance professors if necessary. Apart from collecting authentic writing tasks from the workplace, further information as to what specific accounting concepts are necessary for the tasks should also be gathered from the informants in the workplace. If possible, sample texts for the same tasks produced by the workplace professionals should be collected and stored on an archive, so that a series of class activities such as discussions and text analysis can be designed on the basis of these texts. By means of discussions, students can compare their own texts with those produced by the professionals. They can also be made aware of their past writing experiences in similar contexts. To help them apply their previous experiences in a new writing context, the writing process can be broken down into different stages, namely:

- *Task orientation:* students are encouraged to make use of their accounting/finance knowledge to analyse and interpret the social purpose for writing the task.

- *Planning*: students are encouraged to plan the content, structure as well as style and tone on both a global and a local level.

- *Composing*: students should be made aware of the recursive nature of writing, and encouraged to further plan and edit their texts while composing.

- *Revising and Editing*: students should be encouraged to revise and edit from the readers' point of view.

As students move through the writing process, writing teachers should provide explicit instruction on the use of particular language features, with the specific aim of helping them achieve the social motive for writing the task from the reader's point of view. Students should also be encouraged to analyse the relationship between the purpose of the text and the use of specific writing strategies. For example, when a text serves the purpose as a permanent record such as in the case of WP3, this must be taken into account when planning, and revising and editing the text.

8.4 BEYOND WRITING STRATEGIES: AN INTERACTIVE MODEL OF TEACHING WRITING IN THE FIELD OF ACCOUNTING AND FINANCE

The discussion so far has brought forward a tentative conclusion that all university subjects displayed "expert writer" strategies to a certain extent. A frequent use of both *Global planning* and *Revising and Editing* strategies seems to suggest that they were aware of the importance of these strategies which were prominent findings in research studies involving expert writers (Cumming 1989; Raimes 1987; Zamel 1983). This, however, does not mean that they were all able to produce texts effective for the work contexts. Those who managed to do so seemed to be able to make a direct link between the tasks from the workplace and their previous written assignments, especially those in the accounting courses. They did apply their accounting/finance knowledge when selecting the most appropriate solutions so that they were considered logical as well as practical by the professionals in the field. In other words, the more effective texts made a better attempt at fulfilling the social motive for writing. Furthermore, the more effective texts also reflected that the writers were aware of the power distance from their readers, and then made use of the most appropriate strategies accordingly. An awareness of the

local context of a task enabled the writers to choose the most appropriate strategies so that both content and the use of language were suitably presented from the readers' point of view.

As far as writing in the workplace is concerned, the use of language does not necessarily refer to language accuracy. The workplace subjects commented that an appropriate tone, rather than language accuracy, was more crucial to task fulfillment. While language proficiency is greatly emphasised in the academy, it seems that effective writing in the field of accounting/finance requires more than a good knowledge of grammar. The writer must thoroughly understand the social motive for writing, and try to achieve it by presenting solutions that are related to the field of accounting/finance and relevant to the particular social workplace circumstances. Furthermore, the tone must be appropriately adjusted according to the power distance between the writer and his or her readers. When considering the effectiveness of a text, the accounting/finance professionals seemed to put more emphasis on task fulfillment, or whether the social motive has been achieved, rather than language proficiency.

It can be concluded from the fifteen writing sessions performed by the university subjects that the use of "expert writer" strategies does not guarantee the production of effective texts in the accounting/finance workplace. Since the use of writing strategies must vary from context to context, a thorough understanding of the context is essential to enable the choice of the most relevant accounting concepts and the most effective selection from previous writing experiences for achieving the particular social motive for writing. Given the same tasks, those subjects who were able to produce better texts had a tendency to relate a task to their previous academic and work experiences. It seems that while exposure to similar writing tasks is important, what is more crucial is whether a subject is able to recall and relate to similar experiences for the benefit of fulfilling a particular task. Successful writing therefore depends on whether writers are able to apply their knowledge of language and grammar as well as previous learning and work experiences in a new context. More efficient writers are comparatively more able to move beyond the task environment and consider the effects of their texts on the target readers.

To synthesise all these important issues derived from the research study, I present an interactive model for teaching writing in the field of accounting/finance to show the relationship between the different components that would underpin effective writing.

Figure 8.1 An Interactive Model of Teaching Writing in the Field of Accounting/Finance

The Context of Writing

- Global context (Factors such as culture, job position of the writer in a particular workplace)
- Local context (Factors related to a task: Social motive for writing and the readers of a particular situation)

The Writer

- Experiences of writing in the field
- Knowledge of the field

The Written Text

- Interpretation of social motive for writing
- Choice of strategies
- Choice of language

The Writing Strategies

- Task orientation
- Planning
- Composing aloud
- Revising and Editing

The four major components in this interactive model are the writer himself or herself, the context of writing, the choice of writing strategies, and the written text. Each of these components should receive equal attention in the teaching of writing.

The writer is the central component in a writing process. His or her experiences of writing in the field and knowledge of the field play an important part. In a writing classroom, students should be encouraged to recall relevant writing experiences and accounting knowledge to tackle a writing task. As mentioned in the last section, input from the workplace professionals can be used as a reference as to which accounting concepts are most relevant for a particular situation. Another component is the context of writing. Both global and local contexts have a role to play in the writing process. While the global context refers to the wider context of writing such as the conventions, relationships and expectations that exist in a particular company, the local context refers to the requirements and constraints of a particular writing situation. Issues related to both global and local contexts should be raised for discussion in a writing classroom, and comments from workplace professionals should be referred to whenever they are available. The third component consists of the use of four types of writing strategies, namely those for *Task orientation*, *Planning*, *Composing aloud*, and *Revising and Editing*. As pointed out in the last section, students should be made aware of how to refine and adapt these strategies for a particular situation. The last component, which is the written text, embodies the writer's interpretation of the social motive for writing, choice of strategies and choice of language. A thorough understanding of the social motive enhances effective choice of strategies and language, and consequently the production of an effective text.

These four components interact with each other in the process of text production. In a particular writing situation, the writer needs to analyse both global and local contexts of writing, as well as extracting relevant experiences and knowledge related to accounting/finance. An in-depth analysis of the writing context enables the writer to situate a task in a social context (cf. K. Hyland 2002), and thus choose the most effective strategies for the production of an effective text. Furthermore, none of these components are static entities. A change in one area, for instance, could induce changes in other areas.

When the global context of writing changes, for example, from one company to another, different writing strategies will be required. Also, changes in the writer's experiences of writing in the field will probably affect his or her interpretation of the social motive, and in turn, his or her choice of writing strategies.

8.5 RECOMMENDATIONS FOR FUTURE RESEARCH

In addition to generating an interactive model of teaching writing in the field of accounting/finance, the data also confirm the phenomenon identified by Evans (1999), Forey and Nunan (2002), Green and Evans (2000), Pennington (1994) and Poon (1992) (cf. section 1.4) that English is normally used as a means of making a written record in the workplace. The area of research in this study is, however, confined to only accounting/finance, and consequently the same conclusions cannot automatically apply to other fields. As mentioned in Chapter One, the amount of research conducted into the area of writing in the workplace of Hong Kong is limited, and much more extensive research is needed for a better understanding of writing in different contexts. Not only should there be more research into writing in the accounting/finance workplace, other fields such as marketing and management are under-researched and should also be explored. In addition, such research would benefit from being located in different types of companies. It would be useful also if researchers from other L2 contexts such as in Singapore, Malaysia, and more importantly, Mainland China can adopt a similar path of research to find out how writing in the workplace is carried out in different Asian regions. Such studies could explore the similarities and differences in writing strategy patterns required in these contexts.

The findings of this study further suggest that writing in the field of accounting/finance is a complex activity. To research this area in an L2 context such as Hong Kong, the four components: the writer, the context of writing, the use of writing strategies and the written text as discussed in the last section should be taken into account. This study mainly focuses on the use of writing strategies in three work contexts. Future research can perhaps focus on the relationship between contexts and texts in the workplace. This study also shows the value of obtaining information from the workplace professionals. Future research can involve other stakeholders such as the intended readers

in the workplace. While this multi-dimensional approach would provide rich triangulated data, it is, however, not an easy option. Apart from the large amount of qualitative data involved, getting access to workplace writing practices is also a challenge. In this study, I had the privilege of researching three accounting/finance professionals' writing practices. While it does not mean that future research of similar kind can only depend on personal contacts, gaining the confidence of workplace professionals is crucial.

Another challenge is the recruitment of subjects. While the accounting/finance professionals were recruited through personal contacts, all five university subjects were volunteers, who were extremely motivated to be willing to spend about nine hours on the three writing tasks. The length of time posed difficulty since these subjects were all pressed with other work commitments in their final semester of study. In such research conditions as the present one, researchers must have a contingency plan to prepare for any drop-outs. However, if a dedicated group is identified, case studies are worth conducting. On the one hand, case studies provide sufficient information for an in-depth analysis of issues; on the other hand, they can be used for comparison purposes. This study has brought together the academy and the workplace as far as writing in the field of accounting/finance is concerned. Data from the two groups of subjects were compared and shed some light into the area of second language writing. The amount of qualitative research comparing writing in the academy and the workplace is still limited in Hong Kong, and indeed, elsewhere. More research would greatly assist language practitioners and curriculum writers to make decisions about the teaching of writing in the university that are informed by knowledge of actual workplace practices. The present study explores only three writing tasks from three different contexts in the field of accounting/finance. More writing tasks from different work contexts need to be collected and analysed to enrich teaching materials for relevant writing courses.

While the variety and diversity of writing tasks is one of the main concerns for future research, the amount of feedback also needs to be taken into account. The written texts of the university subjects in this study were assessed by only one person, that is, the respective workplace subject who had completed the original writing task; thus, these assessments can only be a highly limited and personal view of what the university

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subjects achieved in the writing tasks. A more comprehensive picture could be obtained by including feedback from a greater range of potential readers. By providing the background information of the workplaces and the writing contexts such as that given to the university subjects, the other two workplace subjects could be invited to further comment on the students' texts. The validity of the assessments would also have been strengthened if feedback from the intended readers in each workplace had been used for judging the effectiveness of the students' texts.

8.6   CONCLUSION

This study has shown the importance of effective workplace writing for middle managers in the field of accounting/finance. It seems that the more advanced a person's job position is, the more important it is for him or her to be able to write effectively. Considering the potential importance of writing in the workplace, university students should be equipped with the necessary qualities to meet future writing challenges. While some of the writing skills will inevitably need to be learned on the job, for example from colleagues and superiors, an employee is usually left to handle writing tasks on his or her own. When the person does not get external help, writing in the workplace can be a frustrating experience. As WP1 mocked himself in the structured interview, he considered himself a poor writer and he hoped his son would write better. In order to avoid university graduates feeling frustrated about writing when they reach the workplace, writing courses in the university must address their future needs. They should not merely focus on written products, but should take into account all the essential components of workplace writing, including strategies for achieving effective texts, in an interactive manner.

The purpose of this study was to shed light into the strategies for writing in the field of accounting/finance in Hong Kong. A key feature of the research is that it aims to bring together two domains, namely, the academy and the workplace, which are often studied separately. By comparing the writing strategies employed by workplace and university subjects, I gained insights into the requirements of writing in the workplace as well as the potential areas of improvement for the university students. The findings have also illuminated the area of teaching writing to university students in the field of accounting/finance, such that a model was suggested whereby language practitioners can

make informed decisions based on authentic situations. In these ways, the study aims to make a contribution to the field of workplace writing research. Only by exploring writing practices in both the academy and the workplace can we better understand how to prepare students for their future writing needs in the workplace.

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APPENDIX 1: TASK SHEET 1

Background

- XYZ is one of the largest computer manufacturers in China. The company has branch offices all over China including Beijing, Shanghai, Shenzhen and Hong Kong, as well as Europe and the US. Mabel works as a treasury officer in the Treasury Department at XYZ's Hong Kong Office.
- The functions of the Treasury Department include the following:
  - ❑ Establish treasury policies for the company
  - ❑ Calculate and manage financial risks for the company
  - ❑ Manage credit and cash
  - ❑ Establish and maintain relationships with banks
- The Treasury Department at the Hong Kong Office is responsible for preparing regular treasury reports. And one of Mabel's duties is to generate up-to-date treasury reports for the upper management in Beijing.
- Each of the branch offices prepares two reports: Daily Cash Report and Treasury Biweekly Report. All the offices in Mainland China send both reports to the Beijing Office, where they are consolidated and sent to the Hong Kong Office for the preparation of the final treasury report.
- Daily Cash Report provides details of the company's cash position, and the information includes the cash balance of the company, the products in the investment portfolio and how financial derivatives are used.
- Treasury Biweekly Report gives an analysis of the company's cash flow. It also provides cash flow forecast for the upper management's reference when planning ahead.
- Mabel is required to further consolidate all the information gathered by the Beijing Office in her treasury reports. As mentioned above, a colleague in the Beijing office helps collect data and information from all branch offices in Mainland China before passing it to Mabel in Hong Kong for consolidation.

Situation

- You are Mabel. Both your Manager, Y of the Treasury Department at the Hong Kong Office, as well as the upper management at the Beijing Office are not satisfied with the Treasury reports. Both parties are doubtful about the accuracy of the Daily Cash Report.
- One of the apparent worries of Y and the upper management at the Beijing Office is that the figures in those reports do not match with the figures provided by Accounting Department. One possible reason for such discrepancies is that in theory, only cash obtained from external sources is booked, and any internal transfers between any branch offices must be offset or eliminated; but in reality, this may not be the case.
- They also feel that the analysis in the Treasury Biweekly Report is not in-depth enough.
- A few members in the upper management in Beijing have also informally expressed dissatisfaction with both the content and the format of these reports by

saying that they do not fulfill their requirements. They do not however give more specific comments or guidelines as to how these reports should be improved. This has created a rather troubling situation for the Hong Kong Office because without any concrete comments, it is almost impossible to improve the treasury reports.

Writing Task

- The Beijing office has recently hired a new treasury officer, X. And one of his duties is to help collect data and information regarding cash management from all the branch offices in Mainland China, and then pass it onto Mabel for consolidation, and preparation of the final treasury reports.
- Your Manager, Y, saw this as a chance for improving the treasury reports prepared by the Hong Kong Office. For this reason, he asked you to write a memo to X. The objective of the memo is to explain to X what the current problems are and provide him with some clue in order that he can find ways to help improve the quality of the reports.

APPENDIX 2: TASK SHEET 2

Background

- ABC Co is an insurance company in Hong Kong. Florence works as an Assistant Manager, Finance in the Business Services Department.
- One of Florence's daily duties is to review cheque payment instructions prepared by her subordinates, before passing to the authorised signers to effect payments.
- ABC Co out-sources cheque issuance to [name of bank] and the payment authorisation process is done via internet, a web-based programme called Paylink that was introduced by the Senior Manager, Finance in mid October 2002.
- All payment instructions have to be authorised on the computer screen by the signers before 4:30 p.m. every day, a cut-off time imposed by [name of bank].
- The payments are authorised according to the authorisation limits as tabulated below:

Amount	Level of Authorisation Required
Less than or equal to HK$25,000	2B signers
HK$25,001 – HK$500,000	1A + 1B signers
Any amount over HK$500,000	2A signers

- List of authorised signers are tabulated below:

A authoriser	B authoriser
Mr A (Chief Executive Officer)	Mr F (Senior Manager, Finance)
Mr B (Deputy CEO)	Ms G (Manager, Finance)
Mr C (Chief Financial Officer)	Mr H (Assistant Manager, Finance)
Mr D (Legal Counsel)	Ms I (Assistant Manager, Finance)
Ms E (General Manager, Customer Services)	

- Around 150 cheques are processed every day, and around 10% of cheques are over HK$25,000
- As a service pledge of the Business Services Department, all cheques have to be returned to payees within 2 business days

Situation

- Since Paylink was introduced in mid October, the cheque authorisers have been experiencing problems adapting to it. There have been occasional delays, and this means Florence cannot return cheques within 2 business days, especially for cheques over HK$25,000.
- There are three reasons for such delays. First and foremost, the cut-off time imposed by [name of bank] is 4:30 p.m. This is problematic when A signers are busy at work and cannot physically log on their computers.

- The second problem is that the internet environment can be rather unstable at times, and this makes the authorisation procedure much longer than the old method whereby authorisers manually sign on the cheques.
- The third problem is that A signers are sometimes out of town for business trips without informing the Business Services Department; and because of this miscommunication, no authorisers are available to carry out the cheque authorisation procedure.
- The situation has become more serious recently. The other departments are beginning to complain about the late return of cheques. And this has drawn the attention of the Senior Manager, Finance.
- To complicate the situation, the outsourced cheque issuing procedures performed by [name of bank] is a new initiative and authorisers occasionally report that the internet environment is unstable and it takes a much longer time than before in authorizing payments (previously, authorizers sign on cheques, instead of effecting payments on the computer screen)

Writing Task

- The Senior Manager, Finance had asked Florence to write a business case in form of a memo, to be submitted to the senior management. The objective of this business case is two-fold:
  - ☑ To draw the A signers' attention of the current cheque authorisation procedures and the recent delays of cheque issuance
  - ☑ To suggest solutions to minimise such delays
- The business case should be brief, precise and to the point.

APPENDIX 3: TASK SHEET 3

Background

- Company X is a multinational company that specialises in the manufacturing, marketing, servicing and distributing of medical diagnostics tests & equipment around the globe.
- Company Y, a subsidiary of Company X, is located in Hong Kong. It serves the function as the regional headquarters for the Asia-Pacific Region.
- Jessica works for Company Y as the Regional Finance Manager.
- One of Jessica's duties is to review existing control procedures and identify areas of weaknesses and hence provide recommendations, for example, by setting up and documenting work flow procedures.
- During Jessica's recent review of the company's workflow, she identified the following problems in the current operating & accounting flows in the revenue cycle:

Situation

- The Sales Administration staff ("SA") are responsible for handling Letters of Credit ("LC") received from customers, customers' advanced payments & shipping documents. In addition, the SA staff are also responsible for issuing sales invoices to the customers. However, the system used by the SA staff is not integrated into the Accounting System. As a result, every time when the SA staff issue a sales invoice, they need to pass a hard copy to the Accounts Department for inputting information into their accounting system.
- To make the matter worse, the SA staff are not clear about the accounting concepts. In particular, Jessica found that the SA staff were not very clear about the revenue recognition concept. For instance, there were cases whereby the SA staff had made a mistake by issuing an invoice to a customer before actual delivery was made. This problem occurred because the SA staff were not aware that in order for a sales transaction to be complete, delivery of goods must be made, and advanced payment by the customer cannot be considered as the completion of a sales transaction.
- Unfortunately, the Accounts Department staff do not realise the seriousness of the situation. They can be too busy and thus have no time to check the work done by the SA staff, or they simply rely too much on them. Besides, there are no clear guidelines to follow.
- As a result, during the 2002 year-end stock count, discrepancies were identified.

Writing Task

You are Jessica. Having discussed the above problem with the Finance Director, Z, you were asked to write a simple internal controls / workflow document on the revenue cycle. The objectives are:

- To reinforce the knowledge of the revenue recognition concept to the personnel involved.
- To set up procedures, i.e. workflow and documents flow to ensure the revenue recognition concept will be adhered to in the daily operation.

This document can be written in the form of a memo, and it should be addressed to both the Sales Administration Staff and the Accounts Department so that both parties can refer to it. Also, the same document will be filed for future reference for other subsidiary companies within the same group.

APPENDIX 4: PROCEDURE OF DATA COLLECTION

Think-aloud writing
1. Set up camera.
2. Make sure both video camera and cassette recorder work.
3. Meet the subject, and explain the data collection procedure.
4. Ask the subject to sign the consent form.
5. Explain think–aloud method, and let the subject do the think-aloud warm-up tasks.
6. Ask the subject to start the writing task, and think aloud while he or she is writing.
7. Note the start time of writing.
8. Remind the subject to think aloud whenever there is a 5 second silence.
9. Write down any irregularities that happen during the writing process by using the interviewer's journal.
10. When the subject finishes writing, note the finishing time.

Stimulated recall interview
1. Set up walkman, and test recording quality.
2. Play the video back, and pause the tape when there has been a silence of 5 seconds or more. Ask the subject what he or she was thinking then.
3. When the stimulated recall interview finishes, give the subject a short break.

Structured Interview
1. Set up walkman and change tape.
2. State the purpose of the interview and tell the subject how long it will last for.
3. Check the recording equipment both at the beginning and during the interview.
4. Let the subject speak. When the subject keeps silent, repeat the question and wait.
5. Let the subject take control of the interview instead of following the sequence of the interview questions.
6. Nod and smile throughout the interview to show that you are listening.
7. Rephrase and further explain the questions if necessary.
8. Listen actively and further probe for information when the subject identifies an issue that has not been covered in the interview prompts.
9. Make sure all the questions have been covered and thank the subject for his or her help.

APPENDIX 5: INSTRUCTIONS FOR THINK-ALOUD AND WARM-UP TASKS

While you are doing a task, please say out your thoughts loudly and clearly. Please say everything that comes to your mind, and you can use any language you like. Please do not plan what to say. Just say whatever comes to your mind.

Now, here are two warm-up tasks that help you get a feel of what thinking-aloud is like.

Warm-up task 1:

Without using a calculator, please work out the multiplication of 83 X 97.

Warm-up task 2:

Write on a piece of paper names of 3 countries that you have never been to but would like to visit. Please also write down a list of reasons why you want to go there for each of these countries.

APPENDIX 6A: INTERVIEW PROMPTS: THE WRITING STRATEGIES

In this part of the interview, I'd like to focus on the writing task that you just finished. We will talk about the writing strategies you used for finishing the task.

A. The writing strategies:

Task orientation:

Nature of task

1. What did the writing task require you to do?
2. Was it difficult to understand what the writing task required you to do? Why or why not?
3. How long did it take you to understand the writing task? (Prompt: Was it a long time or not?)
4. How long did you spend on writing? And do you think the length of time you spent on writing is appropriate? Why?
5. How typical is this writing task in your workplace? Or how typical do you think this writing task is going to be in your future workplace?
6. Apart from this writing task, what other tasks are you required to do in your workplace? Or Apart from this writing task, what other tasks do you think you will be required to do in your future workplace?

Genre:

Purpose of writing

1. What purpose do you want your writing to achieve?
2. How did you decide on the purpose?
3. To what extent do you think the purpose has been achieved? Are you satisfied with what you wrote?

Audience

4. Who did you write for?
5. What do you think is the expectation of your audience?
6. How difficult was it to write for your audience? And what did you do to solve this difficulty?
7. How did you make your message clear to your audience?
8. How important is layout, such as the use of headings, bullet points, etc, and paragraphing in your writing?
9. What kind of writer do you want to present yourself to your audience?

Topic/area

10. What is the topic of this writing?
11. Was the topic difficult to you? Why/why not?
12. What is your experience of writing on a similar topic?

Content:

1. How much time did you spend planning the content before you started writing? Was the length of time appropriate? Why or why not?
2. How did you plan the content before you started writing?
3. Did you come up with more ideas when you were writing? If yes, what are these new ideas, and are they important to your writing?
4. Did you read back and check to see whether the content is appropriate?
5. If yes, how often did you do that, and how did you check the appropriateness of the content?
6. If no, why didn't you check the content?
7. How important is·the content to a written text? And what makes you think so?

Language:

1. Overall speaking, how do you evaluate your use of language in this writing? Are you satisfied with it?
2. While you were writing, did you come across any problem related to grammar? How about vocabulary?
3. If yes, what were the problems, and how did you overcome them?
4. Did you solve these problems by translating?
5. How did you decide what to do to overcome your language problems?
6. If the answer is no, is grammar and vocabulary usually not a problem for you in writing?
7. What are you more concerned about: content or language? And why?

Other questions:

1. How important is the use of effective writing strategies in making your writing successful? Would you say effective writing strategies equal good writing? What other factors do you think are important to making your writing successful?

2. How would you define or understand by writing strategies?

3. Is there anything else you want to tell me about this writing experience?

4. Can I keep a copy of this writing, please?

APPENDIX 6B: INTERVIEW PROMPTS: THE WRITER'S PROFILE

Now I'd like to ask you some personal questions. I hope you can answer all of my questions. But if you don't want to answer any of them, just let me know.

B. The writer's profile (for subjects in the workplace):

1. Can you tell me in which year did you graduate for your first degree from the university?

2. What is your major for your first degree? What accounting and finance courses did you take in your first degree?

3. Do you have a higher degree? If yes, what is your major and when did you graduate?

4. How many years of work experiences have you had? And are they all full-time experiences?

5. Can you tell me your employment history? For example, what was your first job, which company did you work for, what was your job position and job duties, etc.

6. What is your present job now? How long have you been working in this job? What are your main job duties? How much writing do you normally do in your job?

7. Who is your immediate superior (job position)? Does he/she check your writing? Do you have any subordinates working for you? Do you have to bear responsibility for their writing? Is yes, how do you ensure the quality of their writing?

8. How important is the ability to write well in your workplace?

9. How would you describe your career path up to this moment?

10. Would you mind telling me how old you are?

11. What grade did you get for your writing in the Use of English paper of the AL Examination?

12. Have you ever lived abroad continuously for more than 6 months?

13. Is there anything else about yourself as a writer you think is important for this research study but I forgot to ask?

B. The writer's profile (for subjects at the university):

1. What is the major of your studies? What accounting and finance courses have you taken in the university?

2. Have you ever worked? Did you work part-time or full-time, temporary or permanent? Describe your job position and job duties.

3. Did/Do you have to do any writing? And what are the writing tasks?

4. Who is/was your immediate superior (job position)? Does he/she check your writing? Do you have any subordinates working for you? Do you have to bear responsibility for their writing? Is yes, how do you ensure the quality of their writing?

5. How important is the ability to write well in your university studies? How about in the future workplace?

6. Would you mind telling me how old you are?

7. What grade did you get for your writing in the Use of English paper of the AL Examination?

8. Have you ever lived abroad continuously for more than 6 months?

9. Is there anything else about yourself as a writer you think is important for this research study but I forgot to ask?

APPENDIX 6C: INTERVIEW PROMPTS: THE WRITING PROFILE

Thank you very much for sharing with me your personal information. Now, I'd like to move on to talking about your writing practices in general.

C. The writing profile:

1. How much do you enjoy writing in English? How about Chinese?

2. How would you describe your writing (skills) in English? How about writing (skills) in Chinese?

3. What are your strengths and weaknesses in writing in English? How do you know you are strong in those areas? How do you know you are weak in those areas, and how do you overcome your weaknesses?

4. What writing tasks are you required to do for your job/studies? Can you please name each type of the writing? Which one(s) do you like most, and why? And which one(s) do you dislike most, and why? How much time does writing take up the total of your work time? Would you like to spend more or less of your work time on writing?

5. What other types of writing do you do in your spare time, and in what language? Do you enjoy writing them? How much time do you spend on these writings? And how do you compare the writings you do in your spare time with those required by the workplace/university?

6. How and where did you learn writing from? Has your writing changed in any way since you graduated from the university / secondary school? If yes, how?

7. How would you describe your writing skills or writing style?

8. Is there anything else you want to tell me about your writing practices, or about yourself as a writer?

APPENDIX 7: EXAMPLE OF RESEARCHER'S JOURNAL

Name of subject: S1   Date: April 16, 2003

Part 1: During the writing session

Start time: 2:18:04   Finishing time: 2:50:54   Total length: 32 min 50 sec

Reading and understanding the task: 2:18:04-2:22:04   4 min 0 sec
Planning and drafting: 2:22:04-2:28:34   6 mis 30 sec
Writing the memo.: 2:28:34-2:45:14   16 min 40 sec
Revising and editing: 2:45:14-2:50:54   5 min 40 sec

My observations of the writing processes

It seems that S1 only underlined key words this time. She didn't write any notes until the planning and drafting stage. Then she numbered (1) and (2) next to the items she needed to write about. Then she wrote some margin notes before drafting.

During the stage of planning and drafting, S1 did write out the plan in great detail (it would be interesting to count the number of words in her plan as opposed to other students' plans), but she did it very fast.

S1 referred to her plan during the beginning of her writing. She had to think about the tone of how to welcome X.

S1 doesn't seem to mind some direct copying. She is able to select key points and phrases from the task.

There was no need for me to remind her to keep talking.

Part 2: After the writing session   Date: April 20, 2003

Important happenings in relation to writing during the writing sessions:

I asked her whether she needed a dictionary before she started, and she said no. I am not sure if the mention of dictionary prompted her to check her writing. She seemed to be concerned about language more this time. She also told me that she would attend a Chinese writing (UGC funded) project right after this session. Since she voluntarily took part in two different projects, she seems to be very much concerned about her writing, both English and Chinese.

She also happily told me her ILETS results:
Overall: 8
Reading: 7.5
Listening: 8:5
Speaking and writing: 8

My impression of the subject:

She is very efficient, and did not need any warm-up.
She told me that she already accepted the job offer by Price Waterhouse Coopers, and now she is considering whether she would go for the local accounting qualifying system (QP), or the American one. Most probably she would not go for the ACCA because it seems that after the 1997 handover, local accounting institutions want to get rid of the link with ACCA.
S1 seems to appreciate the writing tasks a lot, and she really sees them as opportunities to learn.

My overall impression of the writing session:

Extremely smooth. It was also interesting to note that unlike S4, S1 interpreted the writing task correctly. I could not help speculating that her reading skills should also be better than S4's. She was also able to apply her accounting knowledge (e.g. accounting "events") to this writing task.

APPENDIX 8: WP1'S USE OF WRITING STRATEGIES IN TASK 1

		Think-aloud protocols	Evidence from different sources	Strategy
1 Pre-writing stage		[1]I need to write a report to X let me see he's American he's Chinese and lived in America for many years so I can write more casual, so be polite at the beginning he just arrived not to scare him (in Cantonese)	From stimulated recall interview (1) Ho: What were you thinking at that time? WP1: I was thinking about the opening, how to start.	Global planning for style and tone
2	so to our			Local planning for content
3 Writing stage	welcome to / [2]our team	From WP1's written text	Composing aloud
4	our team, team is better than department (in Cantonese)	Hi X,	Checking
5	I think um, how to write the opening um ah, eh let me tell him the situation first (in Cantonese)	Welcome to our term, I think you have already adapted the new environment. Also, I think you have already gone through all our existing reports. From the last meeting, we have already discussed about those reports. As you know, we always receive 'comments' from our few big bosses. Y has told us to work together to improve those reports and try to make our boss happy.	Global planning for content
6	um OK let me greet him first to our team, I think you already adapt to our office environment / [3]you already adapt to adapt to office environment, (in Cantonese)		Local planning for content
7	adapt the environment, our our new our our new environment environment		Composing aloud
8	welcome to our team I think you have already adapt to the new environment also not in the right order, also end end end no end, function end / [4]OK found it		Local planning for content
9	I think you also	From stimulated recall interview (2) Ho: Why is "team" better than "department"? WP1: Two reasons: "team" sounds more team spirit and that's what the company wants. The other reason is in fact Treasury Department is not a formal department. We are a team within the Finance Department...	Composing aloud
10	I think you have um already gone through all our report (in Cantonese)		Local planning for content
11	I think you have already already gone through gone through all our existing report,		Composing aloud
12	Let me see, I should tell him what is the problem, em but I should not scare him / [5]so how should I tell him (in Cantonese)		Local planning for style and tone
13	um I think you have already adapt to the new environment you have already gone through all our existing report um well not to scare him, because our bosses always complain our department recently not to scare him um um I can write like this um (in Cantonese)	From stimulated recall interview (3) Ho: It's interesting that you repeated a few times that you should tell him something about the company, but you don't want to scare him. Why?	Local planning for style and tone
14	/ [6]from the last meeting		Composing aloud
15	in our last meeting we have already discussed (in Cantonese)	WP1: The fact is our bosses have made a lot of complaints recently. They want us to improve the analysis in our reports. So there's a lot of pressure.	Local planning for content
16	from the meeting we have already discuss about those reports as you know		Composing aloud

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17	We have received a lot of complaints, (laugh) how can I make it sound more friendly um (in Cantonese)	Ho: So in the end how did you present this point in your memo?	Local planning for style and tone
18	we receive OK received some	WP1: I didn't seem to have made this point very explicit here. But anyway	Composing aloud
19	put it in brackets (in Cantonese)	I don't normally avoid this topic. I sometimes even repeat the message, but in a light-hearted way...	Local planning for style and tone
20	comment from our big boss / [7]Si (sound) from	From stimulated recall interview (4)	Composing aloud
21	let me see from our	Ho: In Chinese you said "complaint", but in English you used "comments".	Checking
22	few boss, a few bosses with S, ES, can't spell, boss	You didn't use "complaints".	Changing local structure
23	Em I think um our boss Y asked me to um work out the reports together with you / (in Cantonese)	WP1: I put it in bracket. Ho: Why?	Local planning for content
24	[8]has told me has told me us to work to improve OK to improve the report improve	WP1: It sounds better (laugh)... In fact there are two reasons. We don't actually agree with our bosses' complaints. We think they are not reasonable. If I use "complaint", I must do some "recovery" work, but the word "comment" is lighter, and I do not necessarily do any "recovery" work...	Composing aloud
25	(inaudible: reading back what he wrote) as you know we received some comment from our few big boss let me tell him what happened before (clear throat) actually actually, there were constant complaints before um (in Cantonese)		Local planning for content
26	our boss always complains / [9]complains about		Composing aloud
27	will I scare him our boss always complains no complains shouldn't use complains always always um express express express um express what? their dissatisfaction our boss express em their satisfy satisfy/ [10]our boss always their (in Cantonese)	From the video recording WP1 was deleting what he wrote "our boss always complains / [9]complains about" (protocol #26) in protocol #28.	Local planning for style and tone
28	shouldn't say this shouldn't say this, just say it directly (in Cantonese)		Changing local style and tone
29	(inaudible: reading back what he wrote) comment from our few big bosses em as so as to improve the those report those report and make		Local planning for content
30	and try to make our boss happy (pause) OK		Composing aloud
31	um, / [11]the problem with the reports lies in the daily cash um (in Cantonese)	From WP1's written text Actually, we always reviewed our reports and the format of the reports kept changing in the past. However, most of the time, the changed format and the content could not meet the needs of our bosses. This is the most important issue of our reporting. I find that we do not know what they need and also their requirement is always changing. In fact we have done a lot of things to gather their	Local planning for content
32	Actually we we always review		Composing aloud
33	Review our report (in Cantonese)		Local planning for content
34	our report and the format of the report, always change always change		Composing aloud
35	always change always change (in Cantonese and English)		Local planning for content

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36	However	opinions through meetings and email. However, even we followed what	Composing aloud
37	however / [12]many times um even though we have changed (in Cantonese)	they need and corrected the report, they were still not satisfied.	Local planning for content
38	the change of format	From stimulated recall interview (5)	Composing aloud
39	and the content (in Cantonese)	Ho: You seem to have said a few times that you don't actually know why your bosses are not satisfied. So	Local planning for content
40	and the content	in the end how did you explain to [name of recipient] about this?	Composing aloud
41	cannot satisfy (in Cantonese)	WP1: In fact [name of recipient] already knew something about it. We	Local planning for content
42	Cannot	have done some information gathering by meeting with the bosses,	Composing aloud
43	Satisfy (in Cantonese)	and asking them how they liked us to do the reports. We followed their suggestions made in those meetings, and also checked to see if they were	Local planning for structure
44	meet the requirement	happy with the changes. We didn't get any feedback from them, so we	Composing aloud
45	needs needs	assumed that they were happy with the changes. But then after a while, they again came back to us and said	Changing local structure
46	of our bosses,	that the reports were not satisfactory...	Composing aloud
47	um so why can't we, in fact we don't know um / [13]this is the biggest problem (in Cantonese)	From stimulated recall interview (6)	Local planning for content
48	this is the most important issue of our reporting	WP1: I seem to have said more than I typed.	Composing aloud
49	um we we don't know what they want (in Cantonese)	Ho: Is that your usual habit?

WP1: Many times I said something | Local planning for content |
50	we find find find that we do not know what they need	in Chinese, but when I typed, I can't type those ideas in English, and end	Composing aloud
51	what do they need um / [14]what do they need, what do they need, and I find that we do not know what they need what do they need, and their requirement (in Cantonese and English)	up with something different.	Local planning for content (by reading back)
52	requirement, is always changing is always changing (in Cantonese)		Composing aloud
53	Um why can't we understand their requirement, I don't know/ [15]well but they are bosses, in fact we have done a lot to gather their opinion um (in Cantonese)		Local planning for content
54	in fact we have done a lot of things to		Composing aloud
55	we gather their (in Cantonese and English)		Local planning for content
56	to gather their opinion		Composing aloud

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57	on our our report um		Local planning for content
58	through meetings meetings / [16]and emails		Composing aloud
59	However (in Cantonese)		Local planning for content
60	However		Composing aloud
61	no matter although we had meetings and wrote out everything in black and white after after (clear throat) (in Cantonese)		Local planning for content
62	however even we follow follow what what they expect		Composing aloud
63	what they need needs /		Changing local structure
64	[17]what they need however even we follow what they needs		Local planning for content
65	and correct the report report they are still not satisfy		Composing aloud
66	still not satisfy, OK um let me see (inaudible: reading back) OK (in Cantonese)		Checking
67	In fact one of the reason (in Cantonese and English)	From WP1's written text One of the reasons is that I am responsible for producing the reports in Hong Kong. However, all our big bosses are located in Beijing. I cannot meet them face to face, and I cannot react immediately to their comments. So that they feel that we cannot respond quick enough to their needs. It is so glad that you are in, so that you can go to drink with our bosses and make friends with them and find out what they really need. From stimulated recall interview (7) Ho: So did you give X any suggestions? WP1: I didn't at first, because I couldn't think of any, but when I was checking the memo, I wanted to be more light-hearted. So I suggested him to go out for drinks with the bosses, make friends with them, and try to find out what they need. I don't know whether this works or not.	Local planning for content
68	one of the reason one of the reason /		Composing aloud
69	[18]why, I think I think, um let me see (in Cantonese)		Local planning for content
70	is that um I I am responsible responsible for producing the reports		Composing aloud
71	but all the bosses are in Beijing em (in Cantonese)		Local planning for content
72	in Hong Kong however all our big boss / [19]are located in Beijing in Beijing well I cannot		Composing aloud
73	um ah I I need to be tactful here (in Cantonese)		Local planning for style and tone
74	cannot meet them face to face and cannot react at once		Composing aloud
75	at once at once		Local planning for structure
76	immediately react immediately		Changing local structure
77	to their comments /		Composing aloud

78	[20]so (in Cantonese)		Local planning for content
79	so that		Composing aloud
80	um they feel that (in Cantonese)		Local planning for content
81	they feel that		Composing aloud
82	they feel that our reports cannot meet their needs immediately, the report cannot cannot em improve improve cannot (in Cantonese)		Local planning for content
83	we cannot cannot response / [21]response quick enough to their needs		Composing aloud
84	(reading back inaudible) report always change (reading back inaudible) format content cannot meet the needs of our boss this is the most important issue of our report I find that we do not know and their requirement		Checking
85	is always changing		Changing local structure
86	and also their and also their requirement is always changing we have done a lot of things to gather their opinions through e-mails through meetings and emails I have even follow what they need and correct the report they are still not satisfied / [22]one of the reasons is that I (inaudible) in Hong Kong OK all our big bosses are located in Beijing I cannot meet them face to face um and cannot react immediately to their comments so that they feel that we cannot respond quick enough to their needs and comments um OK open end no need to talk about the solution um OK		Checking
87	Let me see, for the report um, for the daily cash report (in Cantonese)	From WP1's written text	Local planning for content
88	for the daily cash report	For the daily cash report, the biggest problem is accuracy. We find that	Composing aloud
89	daily cash report my daily cash report the biggest problem / [23]um (in Cantonese and English)	our figures are different from other departments. You may notice that there are a lot of different systems in	Local planning for content
90	the biggest problem is accuracy is accuracy accuracy is accuracy accuracy	our company, and they are not linked. Therefore, in many occasion,	Composing aloud
91	we find that (in Cantonese)	there are different numbers for the same thing. Right now, we are using our own data to make the report.	Local planning for content
92	we find that	However, if you look into more details you will find that there is	Composing aloud
93	we find that um we find that accounting system we find that	inconsistency between data.	Local planning for content
94	the figures cannot		Composing aloud

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95	No are different from		Changing local structure
96	other departments other department / [24]other department		Composing aloud
97	not the same as data of other department why? I don't know why, well um (in Cantonese)		Local planning for content
98	you may notice that notice that there are a lot of different um systems in our company um and they are not linked		Composing aloud
99	they are not linked, so / [25]we could get different figures on the same issue (in Cantonese)		Local planning for content
100	therefore em in many occasion occasion em there are different numbers for the same thing the same thing		Composing aloud
101	OK right now (in Cantonese)		Local planning for content
102	right now right now		Composing aloud
103	One word or two words (in Cantonese)		Checking
104	we are using our own data / [26]to make the report		Composing aloud
105	But the report um OK (in Cantonese)		Local planning for content
106	However		Composing aloud
107	If (in Cantonese)		Local planning for content
108	if you take		Composing aloud
109	If you look into detail (in Cantonese)		Local planning for structure
110	look into		Changing local structure
111	details you will find that there are some		Composing aloud
112	There are some problems there are some problems some there are some / [27]if you look into more details (drink water) you'll find that find the datas find that		Local planning for structure
113	there is inconsistency between data ourself		Composing aloud
114	between datas /		Changing local structure
115	[28]between datas OK		Checking
116	for example for example if you look at the total cash inflow and out outflow, em, inflow and outflow cash inflow and outflow table		Composing aloud

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117	in December (in Cantonese)	From WP1's written text	Local planning for content
118	in December em we have received around around three RMB	For example, if you look at the total cash inflow and outflow table, in December, we have received around RMB3billion up to 30 Dec. I think the data is too large. It is because if you look at the sales figure of last month. It was only around RMB1.5billion. As our receivable turn day is around 30days. The collection of this month should be around this figure instead of RMB3billion.	Composing aloud
119	Renmenbi Renmenbi (in Cantonese)		Local planning for content
120	three billion / [29]up to 30 (in Cantonese) December (in English)		Composing aloud
121	but (in Cantonese)		Local planning for content
122	I think the data is far too large is too large		Composing aloud
123	em why did I say that? I think the data is too large (in Cantonese)		Local planning for content
124	it is because if you look at the sales figures / [30]of last month last month it is only em around RMB 1.5 billion em as our account receivable is around		Composing aloud
125	thirty days (in Cantonese)		Local planning for content
126	thirty days / [31]the collection of this month should be around this figure instead of (clear throat) RMB three billion billion		Composing aloud
127	OK the collection of this month should be around this figure instead of three billion um (confirming what he wrote is correct)		Checking
128	em Kenny no um (in Cantonese and English)	From WP1's written text	Local planning for content
129	we have /	We have discussed among ourselves why there is such a big different. We do not know exactly why. However, I suspect that the problem lies in the elimination of our data. This means we double count some of the cash receipt and cash payment so that the figure becomes too large. Actually, the accounting team will also produce a cash flow report, and again our figures cannot match with them.	Composing aloud
130	[32]we have thought of many ways to explain why there were so many we have em (in Cantonese)		Local planning for content
131	we have discussed ourself ourselves why there is such a big difference		Composing aloud
132	between a big difference of course we do not know why (in Cantonese and English)		Local planning for content
133	we do not know exactly the reason		Composing aloud

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134	however however I think the answer / [33]the answer no I think I think em it is the problem of elimination however I think it is em I think all has been eliminated however I think em I think should not say this like the sales figures must be correct correct must be correct (inaudible) / [34]must be correct um our figure is not correct our figure because because should not say like this the sales figure must be correct not right should not say like this we have discussed why (inaudible) do not know exactly the reason...(in Cantonese and English)	As most of the data is from your side, we may need your help and count on you to find out why and correct our mistake. I may suggest you to look at the accounting system R3 to find the answer. Here in Hong Kong I cannot access the consolidated level data, so that we cannot look at the full picture. Now, it is so glad that you are in, so that you can access the data in Beijing and help us to find out why.	Local planning for content
135	however I suspect (clear throat) the problem lies in the problem is in the / [35]elimination of our of of our datas of our datas		Composing aloud
136	em that not very clear why (in Cantonese)		Local planning for content
137	that means we double double count some of the cash received and cash payment (pause) so that the the figure the figure become becomes too large / [36]OK em actually all the accounting team also produce will also will cash flow report cash flow report we will also produce our cash flow report and again / [37]our figures cannot match with their		Composing aloud
138	actually all the accounting team will also produce the cash flow report again however and again our figures		Local planning for structure
139	cannot match with them match with them		Changing local structure
140	um (clear throat) it is because it is because / (in Cantonese and English)		Local planning for content
141	[38]most of the datas is from your side your side		Composing aloud
142	um so only you can find out we from your side from your side ... (in Cantonese)		Local planning for content
143	we will		Composing aloud
144	no may		Changing local structure
145	need to count on you to find out why / [39]and we need to count on you to find out why and (clear throat) correct our mistake		Composing aloud
146	we need (inaudible) to find out our mistake		Local planning content
147	I may suggest suggest suggest you to look at the accounting system R3 to		Composing aloud

148	to to to to / [40]I suggest you we may count on you we may need your help and count on you to find out why mistake suggest you to look at the accounting system R3		Local planning for content
149	to find the answer the answer		Composing aloud
150	(clear throat) I cannot I may suggest you to look at the accounting system to find the answer /		Local planning for content
151	[41]here in Hong Kong I cannot access the consolidated level datas datas so that so that we cannot own		Composing aloud
152	(clear throat) here in Hong Kong we cannot access the consolidated datas so that we cannot		Local planning for content
153	look at the full picture picture / [42]now it is so glad glad so glad that you are in so that you can access the (clear throat) data in Beijing and help us to find out why		Composing aloud
154	(clear throat) previous paragraph (in Cantonese) now it is so glad that you are in so that you can access the data in Beijing and help us to find out why / [43](clear throat) um		Checking
155	for the biweekly report (clear throat)	From WP1's written text For the Biweekly report, our Manager thinks that the analysis is too 'simple'. Most of the analysis only touches the surface of our business. I do agree with him. In our existing report, we can only point out the change in the operational index and figures, however, we do not know what drives the data to change. The reason is that we are not close to our business, we do not fully understand our whole business model, so that we can only spot the changes but we cannot make concrete comment for such changes. Again, as our main business is in China, Beijing.	Composing aloud
156	Y		Local planning for content
157	our manager our manager (clear throat) thinks that the analysis is too simple is too simple too simple / [44]in bracket um most most of the most of the analysis only touch the surface of our operation		Composing aloud
158	(drink water, clear throat) of our business		Changing local structure
159	only touch only touches the surface surface of our business of our of our / [45]of our business OK the report the report which report report (looking for the report)		Local planning for content
160	I do agree on agree with him /		Composing aloud
161	[46]we only talked about the phenomenon (in Cantonese) we we OK		Local planning for content
162	in our existing report we can only ah point out we can only um (clear throat) point out (clear throat) point out the change in the operational / [47]index index and figures however we do not know what drives drives the data what drives the data to change		Composing aloud
163	what drive the data to change em the reason is		Local planning for content
164	the reason is that we are not / [48]close to our our not close to our we		Composing aloud

165	are not close to our is it close to instead we are not to close		Local planning for content
166	our business we do not fully understand our our business model so that so that we can only spot their their / [49]changes but we cannot make concrete comment um for the change		Composing aloud
167	comment for the operational change um our manager our manager manager always suggest us / [50]to um don't say like this do not fully understand our whole business process so we cannot we can only spot the change we cannot make concrete comment for such such changes such changes (clear throat) OK ah again,again um again Beijing again again again were again / [51]again again Beijing is the operation centre again (in Cantonese and English)		Local planning for content
168	again as the as the main as		Composing aloud
169	our main business		Changing local structure
170	as our main operational operational operational business as our main business		Local planning for content
171	is in in China Beijing Beijing		Composing aloud
172	(clear throat) again as our main business is in China / [52]Beijing		Local planning for content
173	in the past past we did not have the colleagues	From WP1's written text	Composing aloud
174	colleagues um colleagues	In the past, we did not have colleagues to actively study our whole business model. We cannot link our data to the real business situation and write a good report. Again, it is so glad that you are in, you will have better position to understand more about our business and collect more information to improve our report. As our business units always hold operational meetings in Beijing, I suggest that you can try to sit in those meetings,	Local planning for content
175	to actively actively and		Composing aloud
176	actively actively the past we did not have colleagues to actively um study study study um /		Local planning for content
177	[53]study the our whole um business model		Composing aloud
178	and how to um how to in the past we did not have colleagues to actively study our model business model our business model		Local planning for content
179	we (clear throat) did not know how to in the		Composing aloud

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180	past we did not have colleagues to actively study our business model we did not know how to um / [54]how to OK how to how to how to how to um in the past we did not have colleagues to actively study our whole business model we could not reflect everything in the report, we do not know why, do not know why (in Cantonese) we do not know in the past we did not have colleagues actively study our whole business model we do not know OK OK in the past we did not have colleagues to actively study our whole business model (clear throat) OK um how to say in the past we did not have colleagues / [55]to study our business model um OK um we cannot we cannot um we cannot um how to say how to say (in Cantonese and English)	so that you can know more and get something that we cannot access before.	Local planning for structure
181	we cannot make a good good analysis analysis on our our our on our operational operation of our operational / [56](clear throat)		Composing aloud
182	we cannot make good analysis on our operation don't say like this		Checking
183	we cannot link link um our datas to the real business situation OK that's better better better our datas the real business situation (in Cantonese and English)		Local planning for style and tone
184	we cannot link our data to the real business situation and write a good report		Changing local style and tone
185	/ [57]again it is so glad that you are in (laugh) again so glad that you are in em you are in um you will have better position to understand more about our / [58]business model model business model and collect more information to improve our report what I suggest (clear throat)		Composing aloud
186	as there are a lot meetings /		Changing local content
187	[59]meetings meetings as there are a lot meetings um meetings about about um of a of of a we have a lot of meetings BU has lots of meetings what meetings a lot of OK OK (in Cantonese and English)		Local planning for content
188	as our business business unit always always held / [60]operational meetings in Beijing I suggest that you can try to sit in those meeting so so that you can know more and and get something that we cannot / [61]access before		Composing aloud

189	OK let me check first cash flow in China let me check to see what's been left out (inaudible: reading back what he wrote) current problems OK OK OK OK more or less double accuracy accuracy not in depth OK the format OK format OK OK no problem OK (clear throat) OK em more or less we cannot link OK / [62]we cannot so that we can know more about something that we cannot access before OK (in Cantonese and English)	From WP1's written text Now I think you start to regret to accept the offer from Legend. However, it is your destiny. I have been working here for too 'long'. Sometimes I cannot think out of the 'box'. I really hope that you can bring in some new ideas for our reporting and I hope you enjoy. B. Regards, [Name of WP1]	Checking
190	um um hope that I I did not I em hope that OK how to say hope that um I have been I have been working working I have been I have been um working for working for / (in Cantonese and English)		Local planning for structure
191	[63]I have been working here for too long		Composing aloud
192	OK too long for too long em let me see I have been working here for too long well I		Local planning for content
193	I may not think		Composing aloud
194	well um all I have made I have been working here for too long well /		Local planning for structure
195	[64]sometimes I cannot think out of the box		Changing local structure
196	sometimes I cannot think out of the box		Local planning for content
197	I really hope that you can bring in some new ideas for our report		Composing aloud
198	too long too long box I really hope that you can bring in some new ideas		Checking
199	for our reporting / [65]for our reporting		Changing local structure
200	hope that I have not scare scare scare you		Composing aloud
201	I have been working here for too long I hope that you should not say like this (in Cantonese and English)		Changing local style and tone
202 Post-writing stage	I really hope that you can bring in some new ideas for our reporting um more or less, check from the beginning, Hi X welcome to our team I think you have already (in Cantonese and English)		Checking
203	adapt the new environment / [66]the new environment	From the video recording WP1 was making changes in protocol #203.	Changing local structure

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204	also also also I think you have already gone through all our existing report all our existing report from the last meeting		Checking
205	in the last meeting		Changing local structure
206	we have already discussed about those report as you know we received some comments we always received / [67]we always receive comments from our few big bosses to work together to improve those report and try to make our boss happy actually we always review our reports and the format of the reports		Checking
207	keep keep keep keep changing in the past /	From protocol #34 "our report and the format of the report, always change always change"	Changing local structure
208	[68]most of the time change format and the content cannot meet their need the change of format and again tend OK could not meet the need of our few big bosses this is the most important problem find that we do not know what they need also is always changing in fact we have done a lot of things to get their opinions through meetings and emails however even we follow what they need and correct the report they		Checking
209	are still not satisfied satisfied /		Changing local structure
210	[69]one of the reasons is I am responsible for producing reports in Hong Kong however all our big bosses are located in Beijing I cannot meet them face to face and I cannot I cannot I cannot react to their comments we cannot respond quick respond quick enough to their needs OK um their needs are are		Checking
211	it is so glad that / [70]you are in (laugh) so glad that you are in so that you can go to drink with our bosses and and make friends with them	From the video recording WP1 was adding the content back to the text	Composing aloud
212	it is so glad that you are in so that you can go to drinks with our bosses em /		Local planning for content
213	[71]and find out what they really		Composing aloud
214	need I am really so that what they need um we count on you so glad that you are in (laugh) we count on you um / [72]should not say this (in Cantonese and English)		Local planning for content

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215	hahaha the format has changed the format as changed, not saved yet OK OK OK OK no problem, just pressed the wrong button OK scared me to death so glad so glad you are in OK OK OK OK that should scare him, / [73]one of the reasons is that we are responsible for the daily cash report one of the biggest problems is accuracy we find that our figures are different from other department you may notice that there are a lot of differences in our company company and they are not linked therefore in many occasion there are differences for the same thing right now we are using our own data to make our report however if you look into more details you will find that there are inconsistency between data for example if you look at the total cash inflow and outflow table / [74]we have received around 3 billion up to the 30th large it is because if you look at sales figures of last month it is it was only it was only around 5 billion as a receivable		Checking
216	turn day turn day		Changing local structure

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217	it's around 30 days the cash amount of this month should be around (inaudible: reading back what he wrote) about we have discussed among ourself discussed among ourselves such a big difference we do not know exactly we do not know exactly / [75]why however the problem is I suspect I suspect that the problem lies in problem the problem the problem lies L lies how to spell lie lies lies in, lies in that this means we double count some cash received cash payment so that the figures become too large / [76]actually the accounting team also cash flow report, again the figures cannot match with them it is because most of the datas is from your side OK OOOOO from you side it is because OK as... most of the... we may need your help we may need your help to find out the reason why in Hong Kong... / [77]so that we can look at the full picture find out why for the biweekly report our manager thinks that the the analysis is too simple most of the only touch the surface of our business I do think in our existing report we can only point out the change in the operational index and figure however we do not know what drives the data to change the reason is that we are not close to our business we did not fully understand our whole business model so that we can only spot the changes but we cannot make concrete comment for such changes / [78]again as our main business is in China Beijing that means we cannot have colleagues to actively study our whole business model we cannot link our data to the real business situation to make a very good report again it is so glad that you will have better position to understand more about		Checking
218	our business our business	From protocol #185 / [57]again it is so glad that you are in (laugh) again so glad that you are in em you are in um you will have better position to understand more about our / [58]business model model business model and collect more information to improve our report (WP1 was deleting the word "model".)	Changing local structure

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219	and collect more information to improve our report as our business unit meeting operational meeting in Beijing I suggest that you can try to sit in those meetings so that you can know more that we cannot access before sometimes I / [79]OK OK		Checking
220	I think		Composing aloud
221	if you you know now I think		Local planning for content
222	you start to regret to choose to		Composing aloud
223	(laugh) now I think you start to regret you start to regret and entering the treasury / [80]department I think you start to regret to	.	Local planning for content
224	accept the offer from (Company name) however (laugh) it is your destiny		Composing aloud
225	I have been working here for too long sometimes I really hope that you can bring in some new ideas for our reporting OK finish finish and		Checking
226	I hope you enjoy [81]best regards		Composing aloud
227	OK OK [80:15]		Checking

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An overview of WP1's use of writing strategies for Task 1

Planning						Composing aloud	Revising and Editing			
Global planning			Local planning				Checking	Making changes		
C	S	St	C	S	St			LC	LS	LSt
		1								
			2							
						3				
							4			
5										
			6							
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Key: Su   Summarising the task   C   Content   S   Structure
       P   Paraphrasing the task   GC   Global content   GS   Global structure
       Cl   Clarifying the task   LC   Local content   LS   Local structure
       Read   Reading the task   St   Style and tone

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Planning						Composing aloud	Revising and Editing			
Global planning			Local planning				Checking	Making changes		
C	S	St	C	S	St			LC	LS	LSt
						40				
			41							
						42				
				43						
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Planning						Composing aloud	Revising and Editing			
Global planning			Local planning				Checking	Making changes		
C	S	St	C	S	St			LC	LS	LSt
			87							
						88				
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						92				
			93							
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Planning						Composing aloud	Revising and Editing			
Global planning			Local planning				Checking	Making changes		
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Planning						Composing aloud	Revising and Editing			
Global planning			Local planning				Checking	Making changes		
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APPENDIX 9: WP2'S USE OF WRITING STRATEGIES IN TASK 2

	Think-aloud protocols	Evidence from different sources	Strategy
1 Pre-writing stage	Ho: [1]You can start any time you like. WP2: I am going to write a memo today to my boss and my subordinates are getting more frustrated every day asking the authorisers for pressing on the machine to sign the cheques so I need to do something about it.		Global planning for content
2	OK let me write down the few lines on the memo first. To should be to to all the A authorizers /		Local planning for content
3 Writing stage 2a: Writing the text	[2]Mr A, chief financial chief executive officer Mr B chief financial officer, Mr C,	**From the video recording** WP2 was writing the text and making changes in protocol #5. **From WP2's written text**	Composing aloud

4	Mr B should be the deputy CEO
	
	Ho: Can you speak up please?
	
	WP2: OK Mr B should be deputy CEO
		To: Mr A
		  Mr B
		  Mr C
		  Mr D
		  Ms A
			Local planning for content

5	and Mr C should be / [3](pause) chief financial officer	From: [Name of WP2's immediate superior]	Composing aloud
6	(pause) undo undo OK Ho: Keep talking please. WP2: OK,	Date: 13 January 2003 Re: Authorisation of payments in Paylink	Local planning for content
7	Mr C is the chief financial officer and another guy Mr D is the legal counsel and then (typing) I need to retype chief financial officer / [4]last one Miss A Miss A is the general manager general manager customer services customer services	**From the video recording** WP2 was checking the writing task in protocol #8.	Composing aloud
8	OK this is a memo from should be from my boss because my boss asked me to write the memo senior		Local planning for content
9	Martin Law senior / [5]undo senior manager finance date		Composing aloud
10	I intend to submit to my senior manager to Martin tomorrow so after review I think he can send it out on Wednesday 10 11 12		Local planning for content
11	13 of January 2003 the memo is regarding is regarding authorisation of payment on /		Composing aloud
12	[6]in Paylink		Changing local structure
13 Writing stage 2b: Planning	OK so maybe how do I structure the memo maybe I can start from saying some background information to draw their attention background	**From stimulated recall interview (1)** Ho: So what were you thinking about	Global planning for structure

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	information	when you said how to structure the memo? WP2: Um how many paragraphs should I write in what sequence should I write should I present the case to avoid overly long memo	
14	we can say we have **outsourced** the cheque payment services to **[name of bank]** and then this requires their assistance in **authorising** payment on **computer every day** and sometimes we need **A** signer that is you guys and we need to do it before **4:30** / [7]every day to be the **cut-off time** that is the background.	From WP2' copy of writing task with own handwriting **Outsourced [name of bank]** **Authorise computer every day** **'A'** **4:30 pm cut–off time** From stimulated recall interview (2) Ho: So you usually make some notes, and you usually hand-write your notes. WP2: Umuh. The reason that I wrote some notes is because I don't want to miss something important in my memo because um usually I will not do a draft copy before I write I will do it like straight away on the computer on a paper so the way that can remind myself of the writing or including some important notes is write down in this way on a paper.	Global planning for content
15 Writing stage 2c: Writing the text	Business services business services department undo department outsourced the cheque issuance procedure	From WP2's written text Background	Composing aloud
16	cheque issuance cheque issuance procedure	Business Services Department outsourced the cheque issuance procedures to [name of bank] in mid October 2002. Since then, every authorizer has to approve payments electronically via the internet. For cheque issuance, we have to meet the cut-off time of 4:30pm imposed by [name of bank], ie. before the cut-off time, all authorizations have to be obtained. On average, there are 15 cheques that require A signers to authorize every day.	Local planning for content
17	to / [8][name of bank] to [name of bank]		Composing aloud
18	should be in mid October in mid October		Local planning for content
19	in mid October 2002		Composing aloud
20	And then since		Local planning for structure
21	since then every authoriser has to approve payment electronically via the internet (pause) / [9]we have to meet the cut-off time imposed by [name of bank] imposed by [name of bank]		Composing aloud
22	we have to meet the cut-off time of 4:30 p.m. imposed by [name of bank]		Changing local content
23	that is before that is before the cut-off time all / [10]authorisations have to be finished		Composing aloud

24	have to be obtained		Changing local structure
25 Writing stage 2d: Planning	and then the background is like this. The <u>situation</u> second paragraph I need to tell them we have certain amount of cheque that requires A signers to authorise and should be around **15** every day but with a service pledge to other department to return the cheque **within two business days** that is if we cannot authorise the payments on time there is a chance that we will delay payment issuing payment / [11]issuing cheque to the user departments and sometimes they're busy because for whatever reasons and we've come across times that the cheque cannot be authorised and there were delays so I need to alert draw their attention	<u>From WP2's copy of writing task with own handwriting</u> • As a service pledge of the Business Services Department, all cheques have to be returned to payees <u>within 2 business days</u> ➔ **15**	Global planning for content
26	OK let me write it down situation is maybe I can put 15 I can tell something about the cheque that they are going to authorise in the background information instead of put it in the situation paragraph	<u>From stimulated recall interview (3)</u> Ho: What were you doing then when you were saying there should be around 15 cheques and what were you doing at that time what were you thinking about? WP2: I want to include this fact to for the attention of the addressee because I want them know you are handling 15 of our cheques every day, and if you delay, it means that 15 cheques will delayed Ho: Umuh, and that's the last sentence in the background WP2: Yes. Before that I intend to put it in the situation but later on I think it's more our background rather than situation, so I change it back and put it in the first paragraph	Global planning for structure
27	there undo / [12]<u>on average there were are 15 cheques that require A that require A signers to authorise every day</u>		Changing local content
28 Writing stage 2e: Writing the text	OK <u>situation as a service pledge to other department we commit to returning all cheques to user department within</u> / [13]<u>two business days we have come across situation that we were unable to get to get the A signers to authorise payment</u> (pause) and <u>which caused delay in the cheque issuance process</u> / [14]<u>the situation got worse</u>	<u>From WP2's written text</u> **Situation** As a service pledge to other departments, we commit to returning all cheques to user departments within	Composing aloud

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29	when the A when the A signers were	2 business days. We came across situations that we were unable to get the A signers to authorize payments	Local planning for content
30	when some A signers were busy with work or out of office	before the cut-off time, which caused delay in cheque issuance. The situation got worse when some A signers were not available or away from office. From the video recording WP2 was referring to the task in protocol #29.	Composing aloud
31	after talking about the situation let me talk about whether it is clear enough to let them know that it is their problem that cause delay to our process (pause) /		Global planning for content
32	[15]maybe I can mention the Paylink is a new procedure but I have already said it was implemented in mid October so I won't repeat it Um maybe I can write something about the proposed	From stimulated recall interview (4) Ho: You seem to get stuck here (rewinding the tape and watching that part again)... you said maybe I should mention this but I have already said that WP2: Yes (hesitate) because while I was thinking was because I want to mention this is a new procedure so it took it takes time for yourself and myself and for my department to learn and to adapt. I wish to point out one sentence here maybe saying the Paylink is a new device for cheque issuance but when referring back to the background the background paragraph I have already mentioned that the cheque issuance procedure Paylink [name of bank] in mid October, so kind of like repeating itself so I decided not to mention From WP2's written text **Recommended measures** To strike a balance between your working schedule and our services to the users, we have recommended two measures to improve the current situation:	Local planning for content
33	recommended measures in order to strike a balance between your working schedule and our [16]commit /		Composing aloud
34	and our services		Changing local structure
35	to the users we have recommended the following		Composing aloud
36	um the following		Local planning for content
37	Measures		Composing aloud
38	we have recommended the followings		Local planning for content
39	to improve the current situation		Composing aloud

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40 Writing stage 2f: Planning	and that's the most difficult part of the whole memo what should I recommend maybe drawing **a shift timetable** so that everyone can add / [17]the A signers can add the point the timetable and maybe in terms of our workflow of the business services department we can think of some ways to **minimise disturbance** to the A authorisers maybe we can give them the cheque the document to look at **earlier** but I need to talk to my **subordinates** whether they can do it or not before I can write it down (pause) or in a worst case maybe we cannot compromise a solution and /	<u>From stimulated recall interview (5)</u> Ho: You asked yourself what should you recommend WP2: Umuh Ho: So here you were thinking of the recommended measure WP2: Umuh Ho: So what were you worried about? You were thinking oh is it possible for them to...	Global planning for content
41	[18]we cannot issue the cheque within 2 business days is there scope of like pushing the deadline say **3 business days** but we need to talk it we need to talk about it to other departments and I am sure this will disappoint other departments so this should be the worst case and maybe I will put it down to draw their attention if we cannot compromise and this will happen **let them know** instead of writing it down as a solution because this will make them think that we are shouldering the responsibilities but drawing a shift timetable / [19]doesn't mean that they can meet the timetable it's hard difficult to know on which day they will be out of town so shift timetable may not be as effective as we can think of only to point it out the **loopholes** of using the shift timetable (pause)	WP2: yes because even if there is a shift timetable um if they are out of office or very busy for some reasons it means that they still cannot stick to the timetable so in terms of like flexibility I am thinking of some ways to solve this problem so later on when I am writing I put down the timetable we will revise on a weekly basis so as to reflect more information about their availability and will let them know at the beginning of a week so they can prepare themselves for the authorisation <u>From WP2's copy of writing task with own handwriting</u> 1. shift timetable → loopholes 2. minimise disturbance → earlier → subordinates 3. 3 business days → let them know	Global planning for style and tone
42	OK put it down first one	<u>From WP2's written text</u> 1. A shift timetable can be implemented which allocates the cheque authorization duties to every A signer. The timetable will be revised on a weekly basis by the Assistant Manger, Finance, after confirming the availability of the A signers. We will let you know your assigned days at beginning of every week	Local planning for content
43 Writing stage 2g: Writing the text	<u>a shift timetable can be implemented</u>		Composing aloud
44	which / [20]which work work which lays down the days lays down the days when		Local planning for structure
45	<u>which allocates the cheque authorisation duties to every A signers</u>		Composing aloud
46	signer /		Changing local structure

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47	[21]the timetable can be revised maybe on a weekly basis by the assistant manager finance	From stimulated recall interview (6) Ho: It seems that you were thinking about something. You couldn't decide how to write WP2: I think I am writing point number one shift timetable can be implemented which I think at the beginning I wrote which lays down the, lays down something but I think it's very Chinese Ho: So you are thinking WP2: I think the choice of words, the wording Ho: OK WP2: I think allocates the cheque authorisation duties would be more simple and more like English	Composing aloud
48	that is myself		Local planning for content
49	after confirming the availability of the A undo of the A signers		Composing aloud
50	should I write down this is not effective because if I write down this means I am bull shitting and / [22]not really suggesting a a workable solution but I think if I write down I will revise timetable on a weekly basis and in some way it's solve the problems so I am not going to write it down maybe in the first few weeks I can test whether it works or not if it doesn't work I'll tell them later	From stimulated recall interview (7) Ho: You said should I write down this is not effective WP2: Oh yes Ho: this means I'm bull-shitting WP2: yes, because I think I set it at the time when I write the first sentence to every A signer and after that I think even the shift timetable (change to side B) because when I wrote the first sentence I think em if I just write it down a shift timetable will be implemented without adding further details it's really bull-shitting because em the shift timetable they may not stick to it, but if I revise it on a timely basis and let them know Ho: OK so that's on a weekly basis WP2: Umuh Ho: so it's solution that you came up with at the time when you were writing WP2: Yes Ho: OK excellent so ...(watching the tape) but you didn't actually put that	Global planning for style and tone

		down	
		WP2: yes	
		Ho: did you put it down?	
		WP2: No	
		Ho: No, you didn't say OK we'll put it on a trial basis	
		WP2: I want to mean it more positively	
51	so OK <u>number 2</u>	<u>From WP2's written text</u>	Composing aloud
52	then number 2 is about is about minimise disturbance to the authorisers /	2. The documents for cheque authorization will reach the A signers by 2pm every day, so as to allow sufficient time for the signers to review the documents and complete the cheque authorization procedures	Local planning for content
53	[23]<u>staff of business services</u>		Composing aloud
54	(pause) business services department OK		Local planning for content
55	<u>the documents for cheque authorisation</u>	<u>From video recording</u>	Changing local content
56	<u>will reach the A signers on an</u>	WP2 was typing in protocol #53, and reading back from screen in #59.	Composing aloud
57	<u>By</u>		Changing local structure
58	<u>an agreed upon /</u> [24]<u>time every day</u>		Composing aloud
59	agreed upon time every day		Local planning for content
60	<u>so as to</u>		Composing aloud
61	enable so as to		Local planning for content
62	<u>allow sufficient time for the signers to review the documents and proceed with the cheque authorising procedures.</u>		Composing aloud
63	The final one should be the delay or to to delay the 2 days / [25]to 3 days		Global planning for content
64	I will not write it down as a solution maybe I'll write something if OK after the solutions if (pause) maybe I shouldn't write down to 3 business days instead of 2 I think they know if the measures above we cannot work out this is the consequence so no need to mention it because of the same thing like shouldering the responsibilities OK /		Global planning for style and tone

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65	[26]maybe I can write the few sentence to kind of em appreciate their work so far because this is a new system and without their help we cannot finish the authorisation on time but this is a situation that we are facing and I hope one of the recommended measures can help improve the situation	From stimulated recall interview (8) Ho: What is the fancy thing you are talking about? WP2: because when I was writing I was thinking of adding something like at the end of the memo writing something like this is a new system and I know that you take time to learn it at the end I decide to take it off because I don't want to give the impression that I am pushing you to do something because when I look my background, situation, and the two recommended measures I think it's clear for them to know what's happening and what's their responsibility and what's the consequence if they cannot work it out, so I don't want to mention it again here I want to finish off with something that we can cooperate we can work on this issue	Global planning for content
66	but in the memo it should be formal should I write down this fancy sentences or should I just finish off the memo / [27]by writing because memo is addressed to the CEO deputy CEO I should keep it as formal as possible (pause) if maybe if I choose to finish it off in a more formal way		Global planning for style and tone
67	we appreciate your help	From WP2's written text We appreciate your assistance in the past few months after Paylink was implemented. In order to enhance our services, we will work out with you a solution that is feasible and effective. Please feel free to let us know your thoughts on the above. [Name of WP2's immediate superior] Senior Manager, Finance From stimulated recall interview (9) Ho: Why is that why did you change the word what did you plan to say in the beginning WP2: We will review maybe we will review our existing issuance procedure but why I deleted it because I don't want to give the impression that we have not reviewed before	Composing aloud
68	your assistance		Changing local structure
69	in the past few months after Paylink was implemented in order / [28]to enhance our services		Composing aloud
70	we will work out with you a a work out with you a (pause)		Local planning for content
71	we will work out with you a (pause) solution		Composing aloud
72	to improve to / [29]for better services in order to enhance our services we work out in order to enhance our services		Local planning for content
73	we will review		Composing aloud
74	we will work out		Changing local style and tone
75	with you a work out with you a solution that is effective and /		Composing aloud
76	[30]that is feasible and effective		Changing local structure
77	one final sentence		Local planning for structure
78	please feel free to let us know your thoughts on the above and Martin Law senior manager finance bold it		Composing aloud

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79 Post-writing stage	OK let me go through the memo again <u>to Mr A chief executive officer /</u> [31]<u>Mr B deputy CEO Mr C chief financial officer Mr D legal counsel and Miss A general manager customer services</u>		Checking
80	I need not mention their title maybe <u>I'll write Mr A delete Mr B Mr C Mr D and Miss A</u> should be enough <u>from Martin Law no title</u>		Changing local content
81	<u>date</u> is 3 days later <u>regarding authorisation of payments in Paylink background undo business services department /</u> [32]<u>outsourced cheque issuance procedure to [name of bank] in mid October since then</u> all A authorisers have to pay <u>electronically via the internet we have to meet the cut-off time 4:30 imposed by [name of bank] that is before the cut-off time all authorisations have to be obtained</u> (pause)		Checking
82	we have to meet the cut-off time 4:30p.m.		Changing local content
83	maybe for cheque issuance we have to		Local planning for content
84	<u>for cheque issuance</u>		Changing local content
85	<u>we have to meet the cut-off time of 4:30 p.m. imposed by [name of bank] that is before /</u> [33]<u>the cut-off time all authorizations have to be obtained on average 15 cheques that require A signers to authorise every day situation background outsourced procedures approve payment electronically cut-off time obtain authorisation before cut-off time 15 cheques require that authorisation it's service it's a service we pledge that department we commit to return all cheques to user departments within 2 business days we've come across situation that we</u>		Checking
86	<u>came</u>	From protocol 28 we have come across situation that we were unable to get to get the A signers to authorise payment	Changing local structure
87	<u>across situation that we are unable to get the A signers to authorise payment /</u>		Checking
88	[34]<u>before the cut-off time</u>		Changing local content
89	<u>which cause delay in the cheque issuance</u>		Checking

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90	which cause delay in cheque issuance	From video recording WP2 was deleting the word "process" in protocol #90.	Changing local structure
91	the situation got worse when some A signers were busy		Checking
92	were not available		Changing local style and tone
93	I should not say busy were not available or were out of town were		Local planning for structure
94	away from office		Changing local structure
95	situation are mentioned to them 2 business days to issue the service pledge some situation we cannot get them sign off delay and sometimes they were not available and away from office OK / [35]recommended measures to strike a balance		Checking
96	in order can delete it		Changing local structure
97	to strike a balance between the working schedule and our services to the users we have recommended		Checking
98	two	From the video recording WP2 was making changes in protocol #98.	Changing local structure
99	measures to improve the current situation shift timetable can be implemented which allocate the cheque authorisation duties to every every A signer the timetable can be revised		Checking
100	will be revised	From the video recording WP2 was making changes in protocol #100.	Changing local structure
101	on a weekly basis by the assistant manager finance after confirming the availability of A signers /		Checking
102	[36]we will let you know your assigned days at beginning of every week	From the video recording WP2 was making changes in protocol #102.	Changing local content
103	OK we will let you know your assigned days at the beginning of every week. The document for cheque authorisation will reach the A signers by the agreed upon time every day		Checking

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104	maybe I can mention by 2 p.m.		Changing local content
105	every day instead of agreed upon time 2p.m. every day so as to allow sufficient time for the A signers / [37]to review the documents and to proceed and to		Checking
106	Complete		Changing local structure
107	cheque authorisation procedures we appreciate your assistance in the past few months after Paylink was implemented to enhance the services we will work out the solutions that is feasible and effective please feel free to let us know your thoughts on the above Mr C senior manager finance OK anything missing OK		Checking
108	the availability of the A authorisers OK maybe I / [38]should say something about other departments complaining us the situation got worse come across the situation that unable to get the A authorisers to authorise payment before the cut-off time no need to mention the complaints complicated the situation anything we can discuss with [name of bank] seems that no it is the cut-off time issue [name of bank] cannot change the cut-off time for our company only OK finished.[37:45]		Local planning for content

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An overview of WP2's use of writing strategies for Task 2

Planning						Composing aloud	Revising and Editing			
Global planning			Local planning				Checking	Making changes		
C	S	St	C	S	St			LC	LS	LSt
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			6							
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Key: Su   Summarising the task   C   Content   S   Structure
     P   Paraphrasing the task   GC   Global content   GS   Global structure
     Cl   Clarifying the task   LC   Local content   LS   Local structure
     Read Reading the task   St   Style and tone

Planning						Composing aloud	Revising and Editing			
Global planning			Local planning				Checking	Making changes		
C	S	St	C	S	St			LC	LS	LSt
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			48							
						49				
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Planning						Composing aloud	Revising and Editing			
Global planning			Local planning				Checking	Making changes		
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APPENDIX 10: WP3'S USE OF WRITING STRATEGIES IN TASK 3

	Think-aloud protocols	Evidence from different sources	Strategy
1 Pre-writing stage	WP3: [1]Shall I start? Ho: Yes, you can start anytime you like. WP3: OK em Do I have a mouse? Ah! Here So em (pause: 6 seconds) first I think I would separate this em assignment into a few section so that everybody understands em what this document relates to especially in terms of the daily work so I will em try to to set up the first objective of this statement so I will em try to to set up the first objective of this statement. No it's not working	From the structured interview (1) Ho: OK em how much time did you spend on planning before you started writing? WP3: Em maybe five to ten minutes Ho: And how did you plan it? WP3: Em first of all I have to think about what do I want to achieve so that it's the objectives of this document and then from that I put it in words and how how does that fit in into the daily work of the staff	Global planning for structure
2 Writing stage	OK <u>Section one</u> is <u>objectives</u> the objectives / [2]the first object oops where is it? Ho: What are you looking for? WP3: It's creating multiple documents for me create new file I think Ho: (Checking the computer) OK that's the one so you save it WP3: the other one Ho: No the other one is em the task WP3: OK Ho: just in case you forget what you are doing.	From WP3's written text Section 1 Objectives From stimulated recall interview (2) Ho: And that's what you are writing here setting the objectives WP3: Yeah	Composing aloud
3	D: OK so the objective is		Local planning for content
4	<u>to</u> first <u>ensure that sales administration staff responsible for</u> em <u>issuing</u> / [3]<u>sales invoices</u> em em <u>awares of the revenue recognition concept.</u>	From WP3's written text a) To ensure that the Sales Administration staff responsible for issuing sales invoices aware of the revenue recognition concept.	Composing aloud

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5	The other objective is to		Local planning for content
6	(pause: 5 seconds) em ensure to lay out	<u>From stimulated recall interview (3)</u>	Composing aloud
7	or <u>set up</u>	Ho: Why did you change from em that's objective b why did you change from to lay out to to set up WP3: Simply sounds more normal or yeah Ho: OK you changed the choice of word WP3: Yeah Ho: OK	Changing local structure
8	<u>procedures to ensure that the revenue recognition</u> /ᴬconcept will Sorry concept will <u>be adhered to in the daily work</u> in order to em to ensure that	<u>From WP3's written text</u> b) To set up procedures to ensure that the revenue recognition concept will be adhered to in the daily work.	Composing aloud
9	em non em staff without previous accounting training em has a proper understanding of em of the terminology the other the second section will be to define the terms /	<u>From stimulated recall interview (4)</u> Ho: What were you thinking when you mentioned that em you need to write for the non-technical staff? WP3: I was just thinking that if em there are some accounting terms which are not familiar by the staff without previous accounting training Ho: So you think section two is crucial for people who are not in the field. WP3: Yeah Ho: OK. And I notice that you have five different sections and you even put the word section one objectives is that your usual practice? WP3: Yes, so that I think em if em by doing so I think it will be clear to anybody who reads this document to ensure the objectives what is it and em how do they apply it	Global planning for content
10	⁵so the first definition is to define em		Local planning for content
11	<u>sales administration staff</u>	<u>From WP3's written text</u> Sales Administration staff refers staff to staff	Composing aloud

12	hereafter sales administration staff		Local planning for content
13	<u>refers to staff</u>		Composing aloud
14	em issuing <u>handling</u>	**From stimulated recall interview (5)** Ho: In definition A why is the word "issuing" not appropriate? Because in the beginning you said em sales administration staff refers to staff handling em but the first time you said issuing customers' and then you changed back the word to handling what were you thinking when you em used the word "issuing" issuing customers' cheques or issuing WP3: No I simply used the wrong word Ho: OK WP3: Yeah	Local planning for structure
15	em <u>customers' payments</u> em <u>for example letters of credit, cash,</u>	**From WP3's written text**	Composing aloud
16	and also	handling customers' payments e.g. Letters of Credit, Cash and most importantly, issuing sales invoices to customers.	Local planning for structure
17	and most importantly em / [6]issuing sales invoices to customers		Composing aloud
18	the other em important term is what the other important term is (pause: 5 seconds, blowing air) what am I thinking of Ho: Keep talking please WP3: OK em (Chinese: what am I thinking about) (Checking the task) the second important term is company	**From stimulated recall interview (6)** Ho: What were you thinking about? WP3: I was thinking about if there are further technical terms or em like what I have put down the second one is em to define company because it does not apply to all company Ho: OK so you are thinking what other terms you need to define WP3: yeah Ho: OK	Local planning for content
19	<u>company refers to [Name of C1]</u> /	**From subject's written text** [Name of C3]	Composing aloud
20	[7]and the third one is yeah the third one is		Local planning for content
21	<u>accounts refers to staff of the accounting department</u>	**From WP3's written text** Accounts – refers to staff of the accounting department	Composing aloud

22	OK it comes to the end of section two for definition section three is em the content	From the structured interview (7) Ho: And em it's quite unusual as a lay person em normally we'll just put objectives and then maybe we can use a different font OK but here you put section one objective so you put it very explicitly this is the first section. Can you explain a little bit why you did that? WP3: Em I should have put a table of content page in front so that when I circulate this document they will just give a first shot on the first page look at the table of contents should know more or less what this document relates to Ho: OK when you said table of contents it's like well a page of em just what this document contains WP3: Maybe with a title called revenue cycle or revenue recognition and section one what section two what Ho: And then when you come to the different sections you don't really need to type section one WP3: Eh still then it will relate to the table of contents Ho: Oh OK WP3: it will be clearer	Global planning for structure
23	and the first one is		Local planning for content
24	initiation of sales invoices	From WP3's written text Section 3 Initiation of Sales Invoices	Composing aloud
25	so / [8]for so when a sales administration staff should raise an invoice	From WP3's written text Section 3 Initiation of Sales Invoices Sales invoices should only be raised by the Sales Administration staff only after delivery	Local planning for structure

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26	when sales invoices should only be raised after delivery has been made except if it if em prior agreement has been reached with the customers /	has been made except if there is prior agreement with he (sic.) customers. From stimulated recall interview (8) Ho: Initiation you wrote the title right and then you started thinking about something WP3: em I was thinking how to structure the way the sentence should look like or should be, yeah how do I express it	Composing aloud
27	[9]in other words or I should say yeah	From WP3's written text In other words, if the customer is willing to accept delivery has been made settlement has been fulfilled at the Company's warehouse.	Local planning for content
28	in other words if em the customer is willing to accept		Composing aloud
		From stimulated recall interview (9) WP3: ...and the second sentence I just like to to explain with an example when that exception arise then we can do another thing Ho: So you mean the sentence beginning with "In other words" is an example WP3: An example of the exception Ho: And you want to make it clear to your readers	
29	em that prop to accept to deliver goods by themselves then em deliver is considered em is considered is / [10]considered as complete em once	WP3: Sure Ho: who are non-technical people working in the	Local planning for structure
30	settlement has been fulfilled at their warehouse of their company	WP3: sales administration side Ho: In the sales administration department OK	Composing aloud

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31	(pause: 9 seconds) on the other hand I should show some examples which em will not result in raising an invoice to a customer so OK em / [11](pause: 6 seconds) Ho: Keep talking please	From stimulated recall interview (10) Ho: And you said you want to show an example WP3: of em something which is not a sales Ho: Of something which is not WP3: which is not considered a sales Ho: OK	Local planning for content
32	D: cash <u>receipts of cash or letters of credit</u>	From WP3's written text b) Delivery documents like: airway bills, shipping documents should be obtained prior to the issuance of sales invoices.	Composing aloud
33	receipt of cash or letters of credit	c) Receipts of cash or Letters of Credit does not imply delivery has been made and therefore a sales invoice cannot be issued.	Local planning for structure
34	<u>that's not equivalent to</u>		Composing aloud
35	that is not equivalent to delivery and that is not equivalent or	From stimulated recall interview (11) WP3: I was just thinking em how to how structure the sentence so that people will know for point C this is not the kind of situation we would recognise as sales	Local planning for structure
36	<u>does not amount amount to /</u>		Changing local structure
37	[12]<u>recognition of sales</u>		Composing aloud
38	and then in order to recognise the sales delivery has to be made so we have to show the supportings of delivery OK so		Local planning for content
39	(pause: 4 seconds) maybe I should swap this with number two so		Changing global structure
40	<u>delivery documents like airways bills</u> / [13]airways bills em <u>shipping documents should be</u> Ho: Can you speak louder please? WP3: Sure <u>shipping documents should be obtained prior to the issuance of sales invoices</u>	From WP3's written text b) Delivery documents like: airway bills, shipping documents should be obtained prior to the issuance of sales invoices.	Composing aloud
41	OK and then the fourth point is em since the system used by the sales administration staff is em not integrated into the accounting system therefore em / [14]certain document has to be passed to the accounts OK		Local planning for content

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42	so <u>once a sales invoice has been raised the sales administration staff should pass the supporting documents as mentioned in point 3b together /</u> [15]<u>with the sales invoice</u>	From WP3's written text	Composing aloud
43	together with the sales invoice	d) Once a sales invoice has been raised, the Sales Administration staff should pass the supporting documents as mentioned in point 3b) together with the sales invoice to the Accounts for further processing.	Local planning for content
44	<u>to the accounts for further processing</u>		Composing aloud
45	(pause: 10 seconds)

Ho: Keep talking please | | Local planning for content |
| 46 | WP3: <u>section four</u> | From stimulated recall interview (12)

Ho: What were you thinking of at that time? | Composing aloud |
| 47 | administration um OK should be section four should be for the <u>accounts /</u> | WP3: I'm thinking for section 3 whether the duties or responsibilities of the sales administration staff is em more or less complete and then I can start em another section for another department because there is a link between section 3 and section 4

Ho: So when you name section 3 as initiation of sales invoices you were actually referring to em the job duties of the sales administration staff

WP3: Yeah and also this relates to section 2 I've defined sales administration staff as the colleagues responsible for issuing sales invoice so they should know section 3 is for them | Global planning for structure |
| 48 | [16]<u>upon the receipt of the document from the sales administration staff the accounts should check whether</u> em <u>the required documents are complete and in order for example whether/</u>[17]<u>an invoice</u> | From WP3's written text

Section 4 Accounts
a) Upon the receipts of the documents from the Sales Administration staff, the Accounts should check whether the required documents are complete and in order. For e.g. whether the date of the sales invoice is earlier than the date of the delivery. | Composing aloud |
| 49 | em whether the date of the sales invoice is earlier than the date of the delivery if not (tapping on the keyboard) (pause: 9 seconds)

Ho: Keep talking please | b) If not, the Accounts should make an inquiry to the Sales Administration staff before further processing. | Changing local structure |
| 50 | WP3: <u>the account should</u> em <u>make an inquiry to the sales administration /</u> [18]<u>staff before futher processing section five administration and others</u> | Section 5 Administration & Others
a) If you have any doubts or uncertainty of the above, please contact the Regional Finance Manager / Regional Finance Director. | Composing aloud |

51	if there is any uncert if there if you have if there		Local planning for structure
52	if you have any doubts or uncertainty of the above please contact / [19]em the regional finance manager or regional finance director		Composing aloud
53 Post-writing stage	OK let me check it	From WP3's written text a) To set up procedures to ensure that the revenue recognition concept will be adhered to in the daily work.	Checking
54	(tapping on the keyboard) to ensure (tapping on the keyboard) to ensure	Section 2 Definition a) Sales Administration staff refers staff to staff handling customers' payments e.g. Letters of	Changing local structure
55	to set up procedure to ensure that the revenue recognition / [20]concept will be adhered to in the daily work (reading back what he wrote) sales administration staff refers Ho: Speak louder please WP3: sales administration staff refers to refers to staff handling customers' payment e.g. Letters of Credit, cash and most importantly, issuing sales invoices to customers company refers [Name of C3]accounts refers to the staff of the accounting department initiation of sales invoice sales invoices should only be raised	Credit, Cash and most importantly, issuing sales invoices to customers. b) Company refers Dade Behring Hong Kong Ltd. c) Accounts – refers to staff of the accounting department Section 3 Initiation of Sales Invoices Sales invoices should only be raised	Checking
56	by the sales administration staff only / [21]after delivery has been made except if there is prior agreement with the customers	From WP3's written text Sales invoices should only be raised by the Sales Administration staff only after delivery has been made except if there is prior	Changing local content
57	in other words if the customer is willing to accept willing to accept delivery as delivery has been made	agreement with he customers. In other words, if the customer is willing to accept delivery has been made settlement has been fulfilled at the Company's warehouse. From the video recording WP3 was typing in protocols #56 and 57.	Changing local content
58	once settlement has is fulfilled / [22]set has been fulfilled		Changing local structure
59	at the company's warehouse (tapping on the computer)		Changing local content

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60	delivery documents like airway bills shipping documents should be obtained prior to the issuance of sales invoice that's OK receipt of cash or letters of credit does not	From WP3's written text b) Delivery documents like: airway bills, shipping documents should be obtained prior to the issuance of sales invoices. c) Receipts of cash or Letters of Credit does not imply delivery has been made and therefore a sales invoice cannot be issued. From the video recording WP3 was typing in protocols #59 & 61.	Checking
61	does not imply delivery has been made and therefore em a sales invoice / [23] cannot be issued		Changing local content
62	(tapping on the computer) once a sales invoice has been raised the sales administration staff should pass the supporting documents as mentioned in point 3b together with the sales invoice to the accounts for further processing upon the receipts of the documents from the Sales Administration staff, the Accounts should check whether the required documents are complete and in order. For example, whether the date of the sales invoice is earlier than the date of the delivery (reading back what he wrote) if not the accounts should make an inquiry to the sales administration / [24] staff for further processing ah sorry before further processing finally administration if you have any doubts or uncertainty of the above please contact the regional finance manager/regional finance director I think that's all.	From WP3's written text Once a sales invoice has been raised, the Sales Administration staff should pass the supporting documents as mentioned in point 3b) together with the sales invoice to the Accounts for further processing. Section 4 Accounts a) Upon the receipts of the documents from the Sales Administration staff, the Accounts should check whether the required documents are complete and in order. For e.g. whether the date of the sales invoice is earlier than the date of the delivery. b) If not, the Accounts should make an inquiry to the Sales Administration staff before further processing. Section 5 Administration & Others If you have any doubts or uncertainty of the above, please contact the Regional Finance Manager / Regional Finance Director.	Checking

An overview of WP3's use of writing strategies for Task 3

Planning					Composing aloud	Revising and Editing			
Global planning			Local planning			Checking	Making changes		
C	S	St	C	S			GS	LC	LS
	1								
					2				
			3						
					4				
			5						
					6				
									7
					8				
9									
			10						
					11				
			12						
					13				
				14					
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			38						
							39		
					40				
			41						
					42				
			43						
					44				
			45						
					46				

Key:	Su	Summarising the task	C	Content	S	Structure
	P	Paraphrasing the task	GC	Global content	GS	Global structure
	Cl	Clarifying the task	LC	Local content	LS	Local structure
	Read	Reading the task	St	Style and tone		

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| Planning | | | | | Composing aloud | Revising and Editing | | | |
| Global planning | | | Local planning | | | Checking | Making changes | | |
C	S	St	C	S			GS	LC	LS
	47								
					48				
									49
					50				
				51					
					52				
						53			
									54
					55				
								56	
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									58
								59	
					60				
								61	
					62				

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APPENDIX 11: S1'S USE OF WRITING STRATEGIES IN TASK 1

	Think-aloud protocols	Evidence from different sources	Strategy
1 Pre-writing stage 1a: Task orientat-ion	Ho: ¹OK do you need a dictionary or something? S1: No. Ho: No, so you can use the tools if you want to. Here is your task. S1: OK Thank you. Ho: So you can start anytime you are ready. S1: Yeah, I am ready. So I start reading it. Ho: Yes. S1: OK. XYZ is one of the largest computer manufacturers in China. The company has branch offices all over China including Beijing, Shanghai, Shenzhen and Hong Kong, as well as Europe and the US.	<u>From S1's copy of writing task with own handwriting</u> Background ● XYZ is one of the largest computer manufacturers in China. The company has branch offices all over China including Beijing, Shanghai, Shenzhen and Hong Kong, as well as Europe and the US. Mabel works as a <u>treasury officer</u> in the Treasury Department at XYZ's <u>Hong Kong Office.</u> <u>From the video recording</u> S1 was underlining key words in the task in protocol #2.	Reading the task
2	Mabel works as a treasury officer in the Treasury Department in Hong Kong Office.		Summarising the task
3	The functions of the Treasury Department include the following: Establish treasury policies for the company Calculate and manage financial risks for the company Manage credit and cash Establish and maintain relationships with banks	<u>From S1's copy of writing task with own handwriting</u> ● The functions of the Treasury Department include the following: ■ Establish treasury policies for the company ■ Calculate and manage financial risks for the company ■ Manage credit and cash ■ Establish and maintain relationships with banks	Reading the task

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4	The Treasury Department at the Hong Kong Office is responsible for preparing regular treasury reports. / [2]And one of Mabel's duties is to generate up-to-date treasury reports for the upper management in Beijing. Each of the branch offices prepares two reports: Daily Cash Report and Treasury Biweekly Report. All the offices in Mainland China send both reports to the Beijing Office, where they are consolidated and sent to the Hong Kong Office for the preparation of the final treasury report.	From S1's copy of writing task with own handwriting ● The Treasury Department at the Hong Kong Office is responsible for preparing regular treasury reports. And one of Mabel's duties is to generate up-to-date treasury reports for the upper management in Beijing. ● Each of the branch offices prepares two reports: Daily Cash Report and Treasury Biweekly Report. All the offices in Mainland China send both reports to the Beijing Office, where they are consolidated and sent to the Hong Kong Office for the preparation of the final treasury report. From the video recording S1 was underlining key words in the task in protocol #4, and re-reading the task in #5.	Summarising the task
5	All the offices send reports to Beijing and the consolidated and then Hong Kong		Reading the task
6	Daily Cash Report provides details of the company's cash position, and the information includes the cash balance of the company, the products in the investment portfolio and how financial derivatives are used.	From S1's copy of writing task with own handwriting ● Daily Cash Report provides details of the company's cash position, and the information includes the cash balance of the company, the products in the investment portfolio and how financial derivatives are used. ● Treasury Biweekly Report gives an analysis of the company's cash flow. It also provides cash flow forecast for the upper management's reference when planning ahead. From the video recording S1 was underlining key words in the task in protocol #7.	Reading the task
7	Daily cash report and then the treasury biweekly report Treasury		Summarising the task
8	Biweekly Report gives an analysis of the company's cash flow. It also provides cash flow forecast for the upper management's reference when planning ahead. /		Reading the task
9	[3]Mabel is required to further consolidate all the information gathered by the Beijing Office in her reports. As mentioned above, a colleague in the Beijing office helps collect data and information from all branch offices in Mainland China before passing it to Mabel in Hong Kong for consideration To generate up-to-date reports	From S1's copy of writing task with own handwriting ● Mabel is required to further consolidate all the information gathered by the Beijing Office in her treasury reports. As mentioned above, a colleague in the Beijing office helps	Summarising the task

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		collect data and information from all branch offices in Mainland China before passing it to Mabel in Hong Kong for consolidation. From the video recording S1 was underlining key words in the task in protocol #9.	
10	You are Mabel. Both your Manager, Y as well as the upper management at the Beijing Office		Reading the task
11	are not satisfied with the reports. Both parties are doubtful about the accuracy of the Daily Cash Report.	From S1's copy of writing task with own handwriting ● You are Mabel. Both your Manager, Y of the Treasury Department at the Hong Kong Office, as well as the upper management at the Beijing Office are <u>not satisfied with the Treasury reports</u>. Both parties are doubtful about the <u>accuracy of the Daily Cash Report.</u> **pro ble m**	Summarising the task
12	One of the apparent worries of Y and the upper management at Beijing is that the figures in those reports do not match with the figures provided by Accounting Department.	From S1's copy of writing task writing with own handwriting ● One of the apparent worries of Y and the upper management at the Beijing Office is that the <u>figures in those reports do not match with the figures provided by</u>	Reading the task
13	Figures does not match with those provided by the Accounting Department. /	Accounting Department. One possible reason for such discrepancies is that in theory, only cash obtained from external	Summarising the task
14	[4]One possible reason for such discrepancies is that in theory, only cash obtained from external sources is booked, and any internal transfers between any branch offices must be offset or eliminated; but in reality, this may not be the case.	sources is booked, and any <u>internal transfers</u> between any branch offices <u>must be offset or</u>	Reading the task

15	Internal transfers must be offset and eliminated but in reality this may not be the case. They also feel that the analysis in the Treasury Biweekly Report is not in-depth enough. A few members in the upper management in Beijing have also informally expressed dissatisfaction with both the content and the format of these reports by saying that they do not fulfill their requirements. They do not however give more specific comments they do not give specific comments or guidelines as to how these reports should be improved. This has created a rather troubling situation for the Hong Kong Office because without any concrete comments, it is almost impossible to improve the treasury reports. Writing Task The Beijing office has recently hired a new treasury officer, X. And one of his duties is to help collect data and information regarding cash management from all the branch offices in Mainland China, and then pass it onto Mabel for consolidation, and preparation of the final treasury reports. Your Manager, Y, saw this as a chance for improving the treasury reports prepared by the Hong Kong Office. For this reason, he asked you to write a memo to X. The objective of the memo is to explain to X what the current problems are and provide him with some clue in order that he can find ways to help improve the quality of the reports.	eliminated; but in reality, this may not be the case. ● They also feel that the analysis in the Treasury Biweekly Report is not in-depth enough. ● A few members in the upper management in Beijing have also informally expressed dissatisfaction with both the content and the format of these reports by saying that they do not fulfill their requirements. They do not however give more specific comments or guidelines as to how these reports should be improved. This has created a rather troubling situation for the Hong Kong Office because without any concrete comments, it is almost impossible to improve the treasury reports. Writing Task ● The Beijing office has recently hired a new treasury officer, X. And one of his duties is to help collect data and information regarding cash management from all the branch offices in Mainland China, and then pass it onto Mabel for consolidation, and preparation of the final treasury reports. ● Your Manager, Y, saw this as a chance for improving the treasury reports prepared by the Hong Kong Office. For this reason, he asked you to write a memo to X. The objective of the memo is to explain to X [1] what the current problems are and [2]provide him with some clue in order that he can find ways to help improve the quality of the reports.	Summarising the task
16 Pre-writing stage 1b: Planning	The task is that Mabel is responsible for both the daily cash report / [5]and treasury biweekly but it seems here um the new colleague X only helps her to do the final treasury reports so that means both the daily cash report and the treasury biweekly reports are helped by X	From stimulated recall interview (1) Ho: So what were you doing at that time? You just finished reading all the information? S1: Because after I've read the writing task itself, I tried to relate the points that I can still remember in the situation and the background so I'm just trying to relate the objective with the points that I've gathered earlier.	Paraphrasing the task

17	your manager so I have explain what is the current problem and provide him with some clue in order that he can find ways to help improve the quality of the reports		Summarising the task
18	that means there are two main concerns in this writing		Global planning for structure
19	um here what is the current problems include **problem** in the daily cash / [6]which is about the accuracy of the daily cash report and the other problem is about um the treasury biweekly which is not in-depth enough so I should provide him with some clue and then so that he can find some ways to help		Global planning for content
20	so in the memo I should begin in the **introduction** part	<u>From S1's copy of writing task with own handwriting</u>	Global planning for structure
21	um talking about **the recent problems of the financial reports** um and then um maybe I should also **welcome** him because he is a **new colleague**	Intro – Welcome - new colleague **the recent problems of fin. reports**	Global planning for content
22	and um / [7]here is the introduction in the **main body** .	<u>From S1's copy of writing task with own handwriting</u>	Global planning for structure
23	maybe I should first talk about **problems in more details** um of course I will start with the **daily cash reports** and then I could tell him what is actually **commented by Y and the upper management** and then the second problem is about the **treasury biweekly reports** um I should tell him about our concern is that **Beijing Office** is **not satisfied** um / [8]what is worse is that **the upper management didn't give concrete comments**	<u>Main body</u> **(1) Problems → more details** **(i) DCR commented by Y & Upper Mgt** **(ii) TBR – Not satisfying the BJ Office** **Upper Mgt didn't give concrete comments** **(2) Clue** **(i) DCR – internal transfers →** **not recorded**	Global planning for content
24	so here are the problems and then I have (drafting) so here are the problems and then I have achieved one of the objective that is set up by Y and then the other objective is to provide him with some **clue** to find way to help improve the reports	**Mainland office to cooperate** **X urges them to book int. transfer events →** **discrepancies**	Global planning for structure

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25	first of all the clue would be addressing the problem of the **DCR** because I think the current problem is that some discrepancies are actually led by the **internal transfers** and so um if / [9]these transactions are **not recorded** then we can never keep track of what is happening so we should encourage the **mainland office** to **cooperate** and **X** would be responsible for **urging them to book internal transfer events** and this is the way to **reduce discrepancies** um then clue four resolving the **TBR** problem is that um we have no idea about how the upper management in Beijing / [10]perceive of our content and format but since is from **mainland** maybe he would be more familiar with their system **with their system** perhaps I would advise I would suggest that X could **look at some of our old old reports** and try to **give us some comments** so that when Mabel tries to consolidate the reports then she could do it according to those comments	**(ii) TBR – X (Mainland → w/ their system) → look at our old reports** **Ending → Concl. : Thanks for X, contact method → give us some comments**	Global planning for content
26	and then finally this is some kind of **ending** like **conclusion**		Global planning for structure
27	like **thank you** / [11]**for X's help** and also to leave some kind of **contact method** so that they could keep in touch and I think that's all for my planning let me look at it um maybe I will start the writing task		Global planning for content
28	To the memo is only for X	From S1's written text To: X, Beijing Treasury Officer	Local planning for content
29 Writing stage: Writing the text	to Mr X	From: Mabel, Hong Kong Treasury Officer Subject: Consolidation of final treasury reports	Composing aloud
30	and I don't' know his surname right now and the title is		Local planning for content
31	treasury officer / [12]and I'm from Mabel		Composing aloud
32	(checking the task) from Mabel what is her surname no surname again and the job title is treasury officer		Local planning for content
33	Beijing maybe I should add Beijing to clarify this from Mabel Hong Kong Treasury Officer		Changing local content
34	and the subject is I should summarise what is given in this memo and it is about the		Local planning for content

35	consolidation (typing) of final treasury report final / [13]treasury reports	From stimulated recall interview (2) Ho: How did you come up with the subject? S1: Subject I just want to give a basic idea what this memo would be about and so I wrote consolidation of treasury reports I refer back to the background and the situation and I found the terminology here like further consolidate and then for final treasury report I remember that here I found the treasury reports and there's one more word from this background I guess because Mabel is responsible for finalising everything that's why I wrote final	Composing aloud
36	so um in the introduction I write um because I want to welcome him maybe I should think of how should make it sound more natural in our memo um the company name is maybe I will just write	From stimulated recall interview (3) S1: I am thinking how to start in the introduction Ho: That's the only part you need to refer back to the plan I think. S1: Because I seldom have the experience to welcome somebody to join our firm and so I was just recalling what kind of welcome I would receive if I join a firm. Ho: In the end you decided to put it this way "Welcome to XYZ Treasury Department" right, and how did you decide? S1: Because at first I put XYZ Company, and then I thought maybe I can be more specific and then I said Treasury Department because we are working so closely colleagues and then later on I also describe we will be working very closely and so for the first phrase I think it will make X feel that I am a friendly person to work with.	Local planning for style and tone
37	welcome to XYZ XYZ	From S1's written text	Composing aloud
38	the department is treasury department um and then I have to	Welcome to XYZ Treasury Department! As you may have known, we would be working closely with each other for generating the treasury reports for our company. The two reports	Local planning for content
39	welcome to XYZ treasury department		Composing aloud

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40	um / [14]because X will be working very closely with Mabel so I have to tell him about the facts because X may not be very familiar with the new working environment um	include the Daily Cash Report and the Treasury Biweekly Report. Recently, the upper management has indicated that improvement should be made in the financial reports. Therefore, this memo would give you some background information to understand the situation better.	Local planning for content
41	as you may have heard		Composing aloud
42	as you may have known		Changing local structure
43	we would be working closely with each other for generating the treasury reports for our company the two reports including		Composing aloud
44	including the daily cash reports / [15]and the and the treasury biweekly	From stimulated recall interview (4) Ho: Did you later on change it to active voice? S1: You mean Ho: the sentence that has been S1: I changed it in the proofreading because the whole sentence was · · actually underlined by Word and so it suggested me to actually revise the whole sentence avoid passive voice the sentence was actually longer because I wrote something like the financial reports prepared are indicated by the upper management that improvements should be made something like that and that's very complicated	Local planning for content
45	including the daily cash reports and the and the treasury biweekly reports recently		Composing aloud
46	here there is a grammatical mistake indicated by Word yeah I should say includes instead of including		Changing local structure
47	recently um the financial reports prepared have um have been / [16]indicated by the upper management that improvements should be made in certain areas therefore this memo would give you some		Composing aloud
48	kind of some kind of comments or some um		Local planning for content
49	background for you to understand the situation better		Composing aloud
50	and here is the introduction / [17]um the main body so I start the second paragraph		Global planning for structure
51	problem more details because I just wrote that there are some room for improvement I didn't actually write the problems so it won't be repetitive the problem	From the video recording S1 was referring to her plan in protocol #51.	Global planning for content
52	first first of all	From S1's written text First of all, concerning the Daily Cash Reports, Manager of the Treasury Department of Hong Kong and the upper management of Beijing Office are doubtful about the accuracy of these reports. They have commented that figures in those reports do not match with the figures provided by Accounting Department. This discrepancy might be due to the	Composing aloud
53	um the daily		Local planning for structure
54	concerning the daily cash reports um Y the manager the manager of the Treasury Department of Hong Kong /		Composing aloud
55	[18]I should include title of Y because maybe X has no idea who Y is um		Checking
56	and the upper management of Beijing Office Office commented that		Composing aloud

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57	they commented that they are doubtful about the	internal transfers which are not booked at the moment.	Local planning for content
58	I shouldn't use comments because they are already doubtful maybe I just copy this word um Y and the upper management of the Beijing Office	From the video recording	Changing local content
59	are doubtful about the accuracy of these reports	S1 was deleting what she wrote in protocol #58.	Composing aloud
60	um / [19]Y		Local planning for content
61	they have commented that um figures in those		Composing aloud
62	in here I wrote this report and here it should be more than one reports so I changed this word to "those" to "these" reports so that they will match with each other		Changing local structure
63	they have commented that figures in those		Local planning for content
64	reports do not match with the figures provided by accounting department um the situa	From the video recording	Composing aloud
65	the discrepancy	S1 was changing the word "situation" in protocol #65.	Changing local structure
66	Might be due to		Composing aloud
67	the un no un		Local planning for structure
68	the internal / [20]transfer which are not booked at the moment the second issue is about the treasury biweekly reports um the Beijing Office um has expressed its dissatisfaction with the content and format of these reports	From S1's written text The second issue is about the Treasury Biweekly Reports. The Beijing Office has expressed its dissatisfaction with the content and format of these reports. However, the Hong Kong office could not find a way to improve in order to fulfill the requirements made by the Beijing Office. The reason is that there is no concrete comment given so far.	Composing aloud
69	here I said about the treasury biweekly report it should be "reports" / [21]because there is more than one let me check the previous yeah and the daily cash reports instead of report		Changing local structure
70	um has expressed its dissatisfaction with the content and format of these reports		Local planning for content
71	However		Composing aloud
72	um our Hong Kong		Local planning for structure
73	the Hong Kong Office could not um find a way to improve in order to fulfil the requirement made by the Beijing Office the reason is that um there are /		Composing aloud
74	[22]there is		Changing local structure

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75	no concrete comments given so far um in view of the problem given above I should like to give some suggestions		Composing aloud
76	over on of which of which no no no suggestions which would	From S1's written text In view of the problems given above, I should like to give some suggestions which might be helpful for us to improve the quality of the treasury reports in the future. Firstly, about the Daily Cash Reports, I would suggest that the Mainland offices should work closer together and the internal transfers events should be booked. This aims at reducing the discrepancies with the reports generated by the Accounting Department. In addition, written records are always more reliable and by keeping these records, we can easily keep track of the internal transfer events. From the video recording S1 was reading back what she wrote in protocol #82.	Local planning for structure
77	which might be helpful		Composing aloud
78	because it is not very certain which might be helpful		Checking
79	for us		Composing aloud
80	To to to better /		Local planning for structure
81	[23]to improve the quality of the um treasury reports in the future		Composing aloud
82	In view of the problem given above I should like to give some suggestions which might be helpful for us to improve the quality of the treasury reports in the future		Checking
83	um um with a concerning		Local planning for structure
84	about the daily cash reports I would suggest that the mainland office should work closer together um and the internal transfer events should / [24]be booked this aims at reducing the discrepancies with the reports generated by the Accounting Department and in addition um um written records are are always more reliable and by keeping these records we can easily keep track of the / [25]in keep track of the internal transfer events um on the other hand the treasury biweekly reports is		Composing aloud
85	the problem on	From S1's written text On the other hand, the problem on the Treasury Biweekly Report is more complicated. I would like to invite you to review some of our old reports and give us comments about them. We are very interested in getting to know about the ideal content and format requirements in the Mainland office so that the reports consolidated in Hong Kong would best suit the requirements set by the upper management in Beijing.	Changing local content
86	the treasury biweekly reports is more complicated I would like to invite you to review some of our old reports and give us comments about them / [26]we are very interested in getting to know about the ideal content and format requirements in the mainland office so that the reports consolidated in Hong Kong would be		Composing aloud
87	would best suit		Changing local structure
88	the requirements would best suit the requirements set by the Beijing by the upper management in Beijing /		Composing aloud
89	[27]this is the end of the main body I should add some word for concluding		Global planning for structure

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90	maybe I should invite him to give me some comments			Local planning for content
91	if you have any suggestions or comments on the on the above issues please feel free to contact me at contact me it would be my pleasure to discuss with you the ways to make improvements for the for the generation of treasury reports / [28]thank you	From S1's written text If you have any suggestions or comments on the above issues, please feel free to contact me. It would be my pleasure to discuss with you the ways to make improvements for generation of treasury reports. Thank you.		Composing aloud
92 Post-writing stage: Revising and Editing	let me check the whole document once to X			Checking
93	maybe I don't need Mr because I don't know his surname			Changing local structure
94	To: X, Beijing Treasury Officer From: Mabel, Hong Kong Treasury Officer Consolidation of financial final treasury reports Welcome to XYZ Treasury Department! As you may have known, we would be working closely with each other for generating the treasury reports for our company. The two reports include the Daily Cash Report and the Treasury Biweekly Report. Recently, the financial reports prepared have been indicated by the upper management that the improvements should be made in certain areas			Checking
95	this sentence is quite long maybe I should find some ways to shorten it / [29]the financial report I don't need the word prepared the financial reports have been indicated by the upper management that improvements should be made in certain areas.			Changing local structure
96	Therefore, this memo would give you some background information some background information this memo will give you some background information			Checking
97	and then I don't need for you some background information to			Changing local structure
98	understand the situation better. First of all, concerning the Daily Cash Reports, Y the Manager of Hong Kong the Treasury Department of Hong Kong and the upper management of Beijing Office are doubtful about the accuracy of these reports. They have commented that figures in those reports do not match with the figures provided by Accounting Department.			Checking

99	This the	From the video recording S1 was making changes in protocol #99.	Changing local structure
10 0	discrepancy this might be due to the internal transfers which are not booked at the moment. / [30]The second issue is about the Treasury Biweekly Reports. The Beijing Office has expressed its dissatisfaction with the content and format of these reports. However, the Hong Kong office could not find a way to improve in order to fulfill the requirements made by the Beijing Office. The reason is that there is no concrete comment		Checking
10 1	not comments given so far.		Changing local structure
10 2	In view of these the problems given above, I should like to give some suggestions which might be helpful for us to improve the quality of the treasury reports in the future. About the		Checking
10 3	I should add firstly		Changing local structure
11 4	about the treasury about the Daily Cash Reports,		Checking
10 5	I should make the first letter capitalise /		Changing local structure
10 6	[31]I would suggest that the Mainland office should work closer together		Checking
10 7	offices because there are more than one office		Changing local structure
10 8	and the internal transfers events should be booked. This aims at reducing the discrepancies with the reports generated by the Accounting Department. In addition, written records are always more reliable and by keeping those records, we can easily keep track of the internal transfer events. On the other hand, the problem on the Treasury Biweekly Report is more complicated. I would like to invite you to review some of our old reports and give us comments about them. We are very interested in getting to know about the ideal content and format requirements in the Mainland office so that the reports consolidated in Hong Kong would best suit the requirements set by the upper management in Beijing. If you have any suggestions or comments on the above issues, please feel free to contact me. It would be my greatest my		Checking

	pleaasure to discuss with you / [32]the ways to make improvements for generation of treasury reports. Thank you. Let me see what are actually highlighted by the Word		
109	it suggest me to delete the manager and then just write Y the manager of the treasury Department I follow		Changing local structure
110	and then the other underlined item is that the financial reports have been indicated by the upper management and then it says		Checking
111	what is the problem um it says I shouldn't use passive voice and then recently the upper management has indicated financial reports indicated that improvement should be made in the financial reports so that the sentence is not that long		Changing local structure
112	and / [33]then um let me see here the manager is underlined again it says I should write a manager but Y is the manager		Checking
113	maybe I don't have to mention Y's name I just write first of all concerning the reports Manager of the Treasury Department of Hong Kong and the upper management		Changing local content
114	and the discrepancy might be due to internal transfers and then it asks me to change it change the word into that and I don't think it is necessary so I ignore this so I think I am done with the writing.[32:50]		Checking

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An overview of S1's use of writing strategies for Task 1

Task Orientation				Planning					Compo-sing aloud	Revising and Editing			
Read-ing the task	Interpreting the task			Global planning		Local planning				Checking	Making changes		
	Su	P	Cl	C	S	C	S	St			GS	LC	LS
1													
	2												
3													
	4												
5													
6													
	7												
8													
	9									-				
10													
	11												
12													
	13												
14													
	15												
		16											
	17												
					18								
				19									
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				21									
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				25									
					26								
				27									
						28							
									29				
						30							
									31				
						32							
												33	
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									37				
						38							
									39				
						40							
									41				
													42
									43				
						44							

Key:
Su	Summarising the task	C	Content	S	Structure
P	Paraphrasing the task	GC	Global content	GS	Global structure
Cl	Clarifying the task	LC	Local content	LS	Local structure
Read	Reading the task	St	Style and tone		

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| Task Orientation | | | Planning | | | | Composing aloud | Revising and Editing | | | |
Reading the text	Interpreting the task (Su)	(P)	Global planning (C)	(S)	Local planning (C)	(S)		Checking	Making changes (GS)	(LC)	(LS)
							45				
											46
							47				
					48						
							49				
				50							
			51								
							52				
						53					
							54				
								55			
							56				
					57						
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							81				
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						83					
							84				
										85	
							86				
											87
							88				
				89							

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Task Orientation			Planning				Compo-sing aloud	Revising and Editing			
Read-ing the text	Interpreting the task		Global planning		Local planning			Checking	Making changes		
	Su	P	C	S	C	S			GS	LC	LS
					90						
							91				
								92			
											93
								94			
											95
								96			
											97
								98			
											99
								100			
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								110			
											111
								112			
										113	
								114			

APPENDIX 12: S2'S USE OF WRITING STRATEGIES IN TASK 1

	Think-aloud protocols	Evidence from different sources	Strategy
1a Pre-writing stage 1a: Task Orienta-tion	Ho: [1]Like last two times, you can start anytime you like. S2: So now I'm looking at the background um this time I am Mabel and my my duty is to write a um report I think so um so OK my parties that I am responsible to	From S2's copy of writing task with own handwriting Situation ● You are Mabel. Both your Manager, Y of the Treasury Department at the Hong Kong Office, as well as the upper management at the Beijing Office are not satisfied with the Treasury reports. Both parties are doubtful about the accuracy of the Daily Cash Report. ● One of the apparent worries of Y and the upper management at the Beijing Office is that the figures in those reports do not match with the figures provided by Accounting Department. One possible reason for such discrepancies is that in theory, only cash obtained from external sources is booked, and any internal transfers between any branch offices must be offset or eliminated; but in reality, this may not be the case. ● They also feel that the analysis in the Treasury Biweekly Report is not in-depth enough. ● A few members in the upper management in Beijing have also informally expressed dissatisfaction with both the content and the format of these reports by saying that they do not fulfill their requirements. They do not however give more specific comments or guidelines as to how these reports should be improved. This has created a rather troubling situation for the Hong Kong Office because without any concrete comments, it is almost impossible to improve the treasury reports.	Paraphras ing the task
2	*are doubtful about the accuracy of the daily cash report*	From the video recording S2 was reading the task without underlining or making any notes.	Reading the task

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3	and they do have some worries stated here is that		Paraphras ing the task
4	*the figures in the report do not match* those *provided by the accounting department*		Reading the task
5	and um I guess my duty is to write a report to um clarify or verify that OK my writing task		Paraphras ing the task
6	OK so they are feel / ²hat umuh they do feel that *the analysis is not in-depth*		Summari sing the task
7	OK and my *writing task* is to um OK *to write a memo to X* who is *recently hired* by the Beijing office and *his duty is to collect data and information regarding and pass it to regarding* those *cash management from* those *branch offices in China and then pass it to me for consolidation*	<u>From S2's copy of writing task with own handwriting</u> Writing Task ● The Beijing office has recently hired a new treasury officer, X. And one of his duties is to help collect data and information regarding cash management from all the branch offices in Mainland China, and then pass it onto Mabel for consolidation, and preparation of the final treasury reports. ● Your Manager, Y, saw this as a chance for improving the treasury reports prepared by the Hong Kong Office. For this reason, he asked you to write a memo to X. The objective of the memo is to explain to X what the <u>current problems</u> are and provide him with some <u>clue</u> in order that he can find ways to <u>help improve the quality of the reports.</u>	Reading the task
8	OK and preparing the reports OK OK so my duty is to write a memo to him		Paraphras ing the task
9	and to explain the current problems		Summari sing the task
10	OK explain current problems which is the inaccuracy of the reports /		Paraphras ing the task
11	³and to um provide provide X with some clue		Summari sing the task
12	OK so Y is suggesting that I can improve the treasury reports the quality of those reports by contacting X umuh some clue what is the clue		Paraphras ing the task
13	OK so now here I look at the background and I'm working in XYZ Company as a treasury officer	<u>From S2's copy of writing task with own handwriting</u> Background ● XYZ is one of the largest computer manufacturers in China. The company has branch offices all over China including Beijing, Shanghai, Shenzhen and Hong Kong, as well as Europe and the US. Mabel works as a treasury officer in the Treasury Department at XYZ's Hong Kong Office.	Paraphras ing the task
14	the functions	<u>From S2's copy of writing task with own handwriting</u> ● The <u>functions</u> of the Treasury Department include the following:	Summari sing the task
15	OK responsible for preparing these umuh / ⁴OK so um *each of the branch*		Reading the task

		From S2's copy of writing task with own handwriting	
	offices prepares two reports, the daily cash report and treasury biweekly report umuh	**The Treasury Department at the Hong Kong Office is responsible for preparing regular treasury reports. And one of Mabel's duties is to generate up-to-date treasury reports for the upper management in Beijing.** ● Each of the branch offices prepares two reports: Daily Cash Report and Treasury Biweekly Report. All the offices in Mainland China send both reports to the Beijing Office, where they are consolidated and sent to the Hong Kong Office for the preparation of the final treasury report.	
16	OK so some consolidation's done um the daily cash OK so the daily cash report and the treasury biweekly report daily cash report is to provide the company's cash position and to include information about the cash balance	From S2's copy of writing task with own handwriting ● Daily Cash Report provides details of the company's cash position, and the information includes the cash balance of the company, the products in the investment portfolio and how financial derivatives are used. ● Treasury Biweekly Report gives an analysis of the company's cash flow. It also provides cash flow forecast for the upper management's reference when planning ahead.	Summarising the task
17	umuh so it's something relating to the cash position of the company		Paraphrasing the task
18	and the treasury biweekly report is to give an analysis		Summarising the task
19	OK / ⁵so the problem is accuracy of the daily cash report	From the video recording S2 was underlining key words in the task.	Summarising the task
20	umuh figures do not possible reason so the possible reason provided by Y for the inaccuracy of the daily cash report is that there are discrepancies		Paraphrasing the task
21	in the theory only cash obtained from external resources	From the video recording S2 was underlining key words in the task.	Summarising the task
22	OK so it's a problem dealing with the classification of sources of the income of the cash		Paraphrasing the task
23	OK so in theory it's that internal transfers cannot be counted	From the video recording S2 was underlining key words in the task.	Summarising the task
24	but OK but in reality they do count OK		Paraphrasing the task

25 Pre-writing stage 1b: Planning	so anyway I have to so for the plan / [6](pause: 5 seconds) first I have to um **state** to X the **problems**	From S2's copy of writing task with own handwriting
		
		Plan 1
		
		- **State problems**
		- **Solutions to improve the quality of reports**
		    (1) sources
		    (2) double check for accuracy
		        match each other before
		        sending to HK office
		- **effect**
		
		From stimulated recall interview (1)
		
		Ho: So you didn't have point number four in your initial plan.
		
		S2: Yeah (meaning no) point three and four are, because that's what I missed out in the second point, so it's actually I would add on to that when I was writing.
		
		Ho: So your initial plan was up to here.
		
		S2: Yeah.
			Global planning for content

26	and then I have to provide some clue in order to find ways improve send the reports to Beijing Office send to the Hong Kong Office from		Reading the task
27	OK so state the problems and then find ways to improve so it's to make some **solutions to improve quality of reports** OK and um / [7]by improving the quality of reports um I have to state the **effect** also but how can I improve the quality of reports um well OK maybe I can make some suggestions so um first is **sources** and the second is maybe they **double check** for the **accuracy** so it's to make sure that it's it's the figures **matched each other before sending to the Hong Kong Office match each other before sending** / [8]**to Hong Kong Office** (drafting)		Global planning for content
28	OK so my memo is to um it should write		Local planning for structure
29 Writing stage 2a: Writing the text	To	From S2's written text To: X, Treasury Officer (Beijing Office)	Composing aloud
30	it should write to the as well as the upper management OK yeah so I should write to X to	From: Mabel, Treasury Officer (Hong Kong Office) Subject: Improving the quality of Treasury reports	Local planning for content
31	X	Date: 30 April 2003	Composing aloud
32	he is the new treasury officer		Local planning for content
33	treasury officer of Beijing Office		Composing aloud
34	umuh / [9]XYZ Company but it's internal so I don't have to write it	From stimulated recall interview (2)	Local planning for content
35	um OK treasury officer of Beijing Office and	Ho: Why do you think it's so important to get everything right in the heading?	Checking
36	from I am Mabel		Composing aloud

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37	um I am also the treasury officer is it? I am where is it oh yes I am the	S2: Um well first of all it's part of the format. I want to get the format right so that it looks professional and I also think it's important to get the heading, I mean get the title of that person right, I mean the position not the title, position he's the treasury officer especially when there are two officers one is the Hong Kong Office, and the other is the Beijing Office. I have to make that clear so that people receive it or even well because I expect this is a draft and then I need to submit that to my boss before I really send it out so I have to make that clear, and also the subject is very important so X know what it is about before he looks at the memo.	Local planning for content
38	<u>treasury officer of the Hong Kong Office</u>		Composing aloud
39	it's Hong Kong office		Checking
40	OK so the subject here is um the		Local planning for content
41	<u>Subject</u>		Composing aloud
42	here is / [10]um about consolidations current problems quality of the consolidation OK yeah maybe I should write consolidation quality of quality of quality of reports of treasury reports quality of treasury no I should write		Global planning for content
43	<u>improving the quality of quality of treasury reports</u> OK and <u>the date is 30th of April</u> /		Composing aloud
44	[11]umuh OK so um well according to the plan I should state the problems that we are facing in the treasury reports	<u>From stimulated recall interview (3)</u> Ho: What were you doing at that time before you started typing on the computer? S2: Before I start to type on the computer, I think I'm still reading the background and thinking of what details to include in the plan.	Global planning for content
45	um well but this is rather a personal one I am writing to him only so maybe my format can be a bit different	<u>From stimulated recall interview (4)</u> Ho: Before you started typing, did you refer to the plan? S2: No, I don't think so because I already have a brief idea on what to include, but I really spent some time to think on the title I mean the format of the memo and the tone of the memo because that's why I mentioned that it's rather personal in the sense that it's really so personal that we are friends but I think if I am just writing to X alone, then maybe I do not need to focus a lot of strength on deciding on what tone to use or what words or formality level because I am just I am supposed to know him...	Global planning for style and tone
46	um OK maybe I start by mentioning what my what my manager had told me		Local planning for content
47	<u>as mentioned by Y</u> / [12]um <u>manager of the treasury treasury department in the Hong Kong Office</u> um <u>we are currently facing</u>	<u>From S2's written text</u>	Composing aloud

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48	some inaccurate	As mentioned by Y, Manager of the Treasury Department in the Hong Kong Office, we are currently facing some problems concerning the inaccuracy of the Daily Cash Reports. We are writing this memo to explain this situation, so that you can help us.	Local planning for structure
49	some problems concerning um the inaccuracies of the		Composing aloud
50	consolidation reports not consolidate inaccuracy of the daily cash report /		Local planning for content
51	[13]of the daily cash reports	From the video recording	Composing aloud
52	and um we need your help um in in solving we are writing um	S2 was checking the writing the task in protocol #50.	Local planning for structure
53	we are writing this memo to explain this situation		Composing aloud
54	and hope you can help um help you can help us it's not suitable for us to say you can help ourselves and hope that and / [14]hope you can um what can I say we are writing this memo to explain this situation um writing to explain this situation	From the video recording S2 was typing on the computer in protocol #55.	Local planning for structure
55	for solving for solving this problem for solving this problem		Composing aloud
56	um we are writing this memo to explain this situation so that you can um help um through um you can help us you can		Local planning for structure
57	so that you can help us		Changing local structure
58	OK um OK so our current / [15]um		Local planning for content
59	as you know	From S2's written text As you know, the daily cash reports and treasury reports of all offices in China are sent to your office for consolidation before sending to us. Recently, we encounter some problems relating to both reports. We have tried to find out the reasons, stated as follows:	Composing aloud
60	the reports um all the branch offices send their reports the reports the daily cash the daily cash reports		Local planning for content
61	the daily cash reports		Composing aloud
62	from the daily cash reports		Local planning for content
63	and treasury reports of all offices of all offices of China are sent to your to your office / [16]for consolidation before sending to us um recently we recognise	From stimulated recall interview (5) Ho: Why is it not appropriate to say it's a quality problem?	Composing aloud

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64	we recognise a problem um we recognise um I should not say that there is a quality problem we recognise um that for preparation um	S2: Well actually in the end I do say it's something about it, I do say in the subject I say improving the quality of treasury reports I didn't really say in the memo that well the reports you submitted have a quality problem I didn't say so because I think it's too mean to do so.	Local planning for style and tone
65	we recognise the problem relating to relating to the accuracy of / [17]daily relating to accuracy of um of the daily cash reports		Composi ng aloud
66	um we have we have tried to find out umuh		Local planning for content
67	we have tried to find out the reasons the reasons stated as follows		Composi ng aloud
68	OK so I've mentioned two points here the first point is um um	From stimulated recall interview (6) Ho: So now you are writing the first reason. S2: The first point, yeah Ho: for the... S2: for the inaccurate problems I mean for the problem in the reports. Ho: Right, and this is something taken from the information. S2: Yes, from this.	Global planning for structure
69	there is there is a difference / [18]a difference in recognising in recognising the recognizing	From S2's written text 1. There is a difference in recognizing the cash income from different sources. In theory, only cash obtained from external sources should be booked, and those from internal sources should be offset. However, we found out cash income from both sources are recognized in reality. This results in discrepancies in the figures of the cash reports. From stimulated recall interview (7) Ho: First point was written quite smoothly right, and you don't really need to refer to the task, or your plan, why was that? S2: Actually the first part was quite short because from "In theory" up till " should be offset" I just take that from the information so I just use some laymen's terms and I just it's not a difficult sentence so I think I just write that quite smoothly and the second point also.	Composi ng aloud
70	the income		Local planning for structure
71	the cash income from different sources		Composi ng aloud
72	in OK and here I explain		Local planning for content
73	in theory only cash obtained from external sources should be recognized		Composi ng aloud
74	should be recognised um and excluding OK /		Local planning for structure
75	[19]and these from internal sources should be offset offset however		Composi ng aloud
76	we recognise we find		Local planning for structure
77	we found out		Composi ng aloud

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78	that there may be there may be communication problems um OK I should not say that we found out that we found out this is / [20]we found out		Local planning for structure
79	cash income from these sources are recognised in reality this results in discrepancies discrepancies in the figures		Composing aloud
80 **Writing stage 2b: Planning**	so the second point is um (burp) excuse me the second point is let me save it first the second point is um OK so also feel that the analysis of the report is not / [21]forgot to mention this problem is		Global planning for content

81	**not in-depth** dissatisfied with the content	From S2's copy of writing task with own handwriting
		
		3. Treasury Biweekly Report
		  Not in-depth enough
		  Reminder
		
		4. accuracy of the content & format of the reports
		
		From the video recording
		
		S2 was underlining key words in the writing task.
			Summarising the task

82	oh OK I missed out something *a few members in the upper management have informally expressed their dissatisfaction with both the content and format of these reports they do not fulfill their requirements* um *rather a troubling situation*	From S2's copy of writing task with own handwriting • A few members in the upper management in Beijing have also informally expressed dissatisfaction with both the <u>content and the format</u> of these reports by saying that they do not <u>fulfill their requirements</u>. They do not however give more specific comments or guidelines as to how these reports should be improved. This has created a rather troubling situation for the Hong Kong Office because without <u>any concrete comments</u>, it is almost impossible to improve the treasury reports. From the video recording S2 was reading the task without underlining or making notes.	Reading the task
83	(inaudible) OK so mostly they are content and the format maybe they feel that it's inaccurate and		Paraphrasing the task
84	OK maybe I should say a word that they should pay more attention to the accuracy pay more attention to the **accuracy of the format of the content and also the format /** [22]**of the reports**	From S2's copy of writing task with own handwriting **3. Treasury Biweekly Report** **Not in-depth enough**	Global planning for content

	this is just a **reminder** because we don't have any concrete comments OK um OK are not in-depth enough so (inaudible) um treasury report **treasury biweekly report not in-depth enough** OK so I have the fourth thing to mention here and um I haven't said that	**Reminder** **4. accuracy of the content & format of the reports**	
85	I should change here to recently we recognise / [23] OK we encounter some problems we encounter some problems some problems		Changing local structure
86	um we tried to relating to the relating to the cash to both reports		Local planning for content
87	relating to both reports OK	From stimulated recall interview (9) Ho: You said "I should change something"? What is it that you should change? S2: Um this is where I said because at first I just relating to the daily cash report, and then I change it to both reports because this is after the point that I recognise I missed out something. Ho: So um you changed it from S2: "relating to the daily cash reports" to "both reports" Ho: Oh I see.	Changing local content
88	um we have tried to find the reasons stated as follows OK there is a difference in recognising cash umuh the second one um in the figures		Checking
89	here I should say in the figures of the cash report		Changing local structure
90	umuh so the second point here is um OK um OK here I should the solutions um / [24] OK and so the second problem is they do have some	From stimulated recall interview (8) Ho: So you referred to the second point in your plan. S2: Yeah, second point in my plan. I was about to write the solutions therefore I think I should write double check for accuracy and then I found out I missed out something.	Global planning for structure
91	this results in the inaccurate problems and the treasury report is not in-depth enough		Local planning for content
92 **Writing stage 2c:** **Writing**	the treasury report is not in-depth enough	From S2's written text 2. The Treasury report is not in depth	Composing aloud

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	the text		enough. More information regarding the cash flow forecast and other information required from the upper management should be provided.	
93	um no no information / [25]regarding provide the cash flow for the upper management when planning ahead um it also provides cash flow forecast	From the video recording S2 was reading the writing task.		Reading the task
94	OK so I should in fact um more information for upper management reference	From the video recording S2 was underlining key words in the writing task.		Summarising the task
95	OK the treasury report is not in-depth enough	From S2's written text 2. The Treasury report is not in depth enough. More information regarding the cash flow forecast and other information required from the upper management should be provided.		Local planning for content
96	more information regarding (typing) regarding the cash flow forecast and other information			Writing the taxt
97	requested			Local planning for structure
98	required from the / [26]from the upper management from the upper management should be provided regarding should be provided			Composing aloud
99	um provided yes um OK anything else let me double check first (inaudible) *is responsible for preparing the regular umuh generate up-to-date treasury reports*			Reading the task
100	so the **effect** is first to for them to make good planning and for accuracy and the other is to so that we can make up-to-date treasury reports, cash reports OK / [27]consolidate consolidate all the information before passing worries so make solutions to all the worries let me see one possible reason umuh so worries is **one of the problems** there's discrepancy I have mentioned already umuh so **this is the second problem** I have mentioned	From the video recording S2 was writing notes in the margins, and underlining key words in the writing task.		Summarising the task
101	OK so for the solutions yeah for the solutions sources are identified for classification and they should double check and they should the treasury biweekly report is not in-depth / [28]enough and so they provide more information um and also they should pay attention			Global planning for content
102	how should I divide the parts divide them by two umuh			Global planning

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			for structure
10 3	for the preparation yes some clue in order to find out improve the quality of reports OK that's fine.		Summari sing the task
10 4	Um OK so after mentioning the reasons, we provide we provide we hereby um		Local planning for content
10 5	we hereby provide	From S2's written text	Composi ng aloud
10 6	hereby is a word too formal I think um maybe we can say we'd like um / [29]the solutions some suggestions	Some suggestions are provided below in order to curb with the problems mentioned.	Local planning for style and tone
10 7	some suggestions are provided	From the video recording S2 was typing in protocol #105, and making changes in protocol #107.	Changing local style and tone
10 8	are written are provided		Local planning for structure
10 9	below in order to curb with the with the problems mentioned .		Composi ng aloud
11 0	um OK so I have written in paragraph again umuh um um	From the video recording S2 was numbering the point "better communication" as #1.	Global planning for structure
11 1	better communication better communication should should be done / [30]in order to um in order to make sure that the classificate make sure that the classification of um income	From S2's written text 1. Better communication should be done in order to make sure that the classification of income follows the theory. It is also suggested that the figures from the cash reports are double-checked for verification purposes before sending to the Hong Kong office.	Composi ng aloud
11 2	Matches		Local planning for structure
11 3	follow the theory follows the theory um it is also suggested that um the figures from the cash reports from the cash reports / [31]are double-checked double-checked for verification		Composi ng aloud
11 4	and accurate and accuracy and accuracy purposes for verification and accuracy um		Local planning for content
11 5	for verification purposes		Composi ng aloud
11 6	it is also suggested that the figures from the cash reports are double-checked		Local planning for structure
11 7	before sending sending to their Hong Kong Office.		Composi ng aloud

11 8	OK so the second um OK so the second point is um /		Local planning for content
11 9	[32]it shall also it information required from the	From S2's written text	Composing aloud
12 0	upper department from the	2. Ensuring the information required from the upper management are provided in the Treasury Biweekly reports. Please be reminded to pay attention to the accuracy of the content provided and the format of the reports presented.	Local planning for structure
12 1	upper management management		Composing aloud
12 2	um should be um required from the upper management um Ensuring that OK ensuring that ensuring / [33]that		Local planning for structure
12 3	ensuring the information required from the upper management are provided	From the video recording S2 was typing in protocol #119.	Changing local structure
12 4	in the treasury reports		Composing aloud
12 5	in the treasury biweekly reports		Changing local content
12 6	information required um so that so that the reports from the upper management are provided in the information required from the upper management um the completeness and OK /		Local planning for content
12 7	[34]please also pay attention		Local planning for structure
12 8	Please be reminded um to pay attention to the accuracy ac-cu-ra-cy of the content provided and the format of of the reports um of the reports presented		Composing aloud
12 9	um OK and then um I should state the effects /		Global planning for structure
13 0	[35]please make sure that please make sure um solutions are carried out as soon as possible	From S2's written text	Composing aloud
13 1	in order to um to help the current	Please ensure solutions are carried out as soon as possible to help the current situation. It is important to have the required reports to be accurate and informative enough. This will certainly improve the quality of the consolidation reports generated and help the upper management to make accurate cash flow planning.	Local planning for structure
13 2	to help the current situation um it is it is important um to have the reports to have the required reports to be accurate / [36]nd informative enough.		Composing aloud
13 3	This not only this not only help us out um		Local planning for structure

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13 4	this will certainly this will certainly improve	From the video recording	Composing aloud
13 5	the quality of the quality	S2 was reading back what she wrote in protocol #137.	Local planning for content
13 6	the quality of the consolidation reports of of the consolidation of the consolidation reports generated	From stimulated recall interview (10) Ho: What were you doing at that time?	Composing aloud
13 7	this will certainly improve the quality of the consolidation reports generated /	S2: I want to use accurate forecast, but I am not sure whether it's a correct word. I mean I want to follow the word given in the situation so I try to look up what's the exactly wording in the information, and exactly wordings are here (showing the task) "cash flow forecast... when planning ahead" so I use them to make accurate cash flow planning. Ho: Oh I see to make accurate cash flow planning originally you wanted to say accurate forecast. S2: Accurate forecast.	Local planning for content
13 8	[37]and help the management management to make to make accurate forecast		Composing aloud
13 9	(checking the task) in fact in yeah		Local planning for structure
14 0	to make accurate cash flow planning		Changing local structure
14 1	umuh OK please ensure solutions are carried out OK um / .		Changing local structure
14 2	[38]should you have any enquiries or uncertainties regarding this situation	From S2's written text	Composing aloud
14 3	please don't please don't	Should you have any enquiries or uncertainties regarding this situation, please do not hesitate to contact me on 21267894.	Local planning for structure
14 4	please do not hesitate to contact me on um on this telephone		Composing aloud
145 Post-writing stage: Editing and revising	um yes let me check once again um / [39]so here I provide here I provide the headings oops I didn't how can I make it insert a line here let me see how can I insert a line insert a line here it should change your battery Ho: I didn't bring it. Can you save the work first? S2: I've saved it. I'm just trying to make the format / [40]I'll save it again I'm just trying to make a line here so that because usually those memos have after those to and from subject they have a line here I'm just trying to make a line no I can't do that anyway um I'll just leave it because it's nothing to do with the content I'll check the content first		Global planning for structure

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| 14 6 | Mentioned by Y, the Manager of the Treasury Department some problems concerning the inaccuracy of the Daily Cash flow reports Daily Cash Reports. We are writing this memo to explain this situation, so that you can help us.

As you know, the daily cash reports and treasury reports of all offices in China are sent to your office for consolidation before / [41]sending to us. Recently, we encounter some problems relating to both reports. We have tried to find out the reasons, stated as follows:

There is a difference in recognizing the cash income from different sources. In theory, we found out ...cash income from ...in reality umuh.

The Treasury report is not in depth enough. More information regarding the cash flow forecast and other information required from the upper management should be provided.

Some suggestions are provided below in order to curb with the problems mentioned.

Better communication should be done in order to make sure that the classification of income follows the theory. It is also suggested that the figures from the cash reports are double-checked for verification purposes before / [42]sending to the Hong Kong office.

Ensuring the information required from the upper management are provided in the Treasury Biweekly reports. Please be reminded to pay attention to the accuracy of the content provided and the format of the reports presented.

Please ensure solutions are carried out as soon as possible to help the current situation. It is important to have the required reports to be accurate and informative enough. | | Checking |
| 14 7 | This will certainly improve the quality of the consolidation reports generated | From stimulated recall interview (11)

S2: I am reading the whole thing once. | Changing local structure |

| 14 8 | and help and help the upper management to make accurate cash flow planning. OK

Should you have any enquiries or uncertainties regarding this situation, please do not hesitate to contact me on this. Yeah finished.[41:53]

Ho: OK. | Ho: Did you spot anything major that you changed?

S2: I think I corrected a grammar mistake.

Ho: Only one this time?

S2: Yeah.

Ho: Do you remember what the grammatical mistake was?

S2: I wrote "helps" here. This will certainly improve the quality... and helps the...

Ho: OK that's in the last second paragraph. So you delete the "S".

S2: Yes. Apart from that, I don't recall I have made any other changes in the content. | Checking |

Task Orientation				Planning						Comp osing aloud	Revising and Editing				
R E A D	Interpreting the task			Global planning			Local planning			Comp osing aloud	Checki ng	Making changes			
	Su	P	Cl	C	S	St	C	S	St			GS	LC	LS	LSt
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2															
		3													
4															
		5													
	6														
7															
		8													
	9														
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										41					

Key: Su   Summarising the task   C   Content   S   Structure
      P   Paraphrasing the task   GC   Global content   GS   Global structure
      Cl   Clarifying the task   LC   Local content   LS   Local structure
      Read   Reading the task   St   Style and tone

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Task Orientation				Planning						Composing aloud	Revising and Editing				
READ	Interpreting the task			Global planning			Local planning				Checking	Making changes			
	Su	P	Cl	C	S	St	C	S	St			GS	LC	LS	LSt
				42											
										43					
				44											
						45									
							46								
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Task Orientation				Planning						Composing aloud	Revising and Editing				
READ	Interpreting the task			Global planning			Local planning				Checking	Making changes			
	Su	P	Cl	C	S	St	C	S	St			GS	LC	LS	LSt
							91								
										92					
93															
	94														
							95								
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Task Orientation				Planning						Compo sing aloud	Revising and Editing				
READ	Interpreting the task			Global planning			Local planning				Chec king	Making changes			
	Su	P	Cl	C	S	St	C	S	St			GS	LC	LS	LSt
														140	
														141	
										142					
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														147	
											148				

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APPENDIX 13: S3'S USE OF WRITING STRATEGIES IN TASK 1

		Think-aloud protocols	Evidence from different sources	Strategy
1 Pre-writing stage 1a: Task orientat-ion		Ho: [1]OK you can start anytime now. S3: OK. I just... Ho: Can you start talking please? S3: Mmh this is a computer company have many branches treasury about the functions	From S3's copy of writing task with own handwriting Background ● XYZ is one of the largest computer manufacturers in China. The company has branch offices all over China including Beijing, Shanghai, Shenzhen and Hong Kong, as well as Europe and the US. Mabel works as a treasury officer in the Treasury Department at XYZ's Hong Kong Office. ● The functions of the Treasury Department include the following:	Paraphras ing the task
2		I want to write what I need to in the *writing task* first *has recently hired a new one of his duties* (reading the writing task) *is to help collect data.* Ho: Can you read louder please? When you read the task, can you also read it loudly? S3: OK OK *the Beijing Office has recently hired a new treasury officer treasury officer and one of his duties /* [2]*is to help collect data and information regarding the cash management from all the branches in Mainland China and then pass it onto Mabel for consideration and preparation of the final treasury reports* (underlining key words). *Your Manager Y saw this as a chance for improving the treasury reports prepared by the Hong Kong Office. For this reason, he asked you to write a memo to X. The objective is to explain X what's current problem and provide him with some clues in order to find way to improve the quality.*	From stimulated recall interview (1) Ho: Yeah, I'd like to ask you this, so you began by looking at the background, and then after reading the first bullet point then you moved onto reading the writing task. Why? S3: Because I want to save the time I want to know what will I do in the writing task and then I reading back the background so I can figure out the information I need in the memo. Ho: Oh OK I see so you want to save time for planning or for? S3: Mmh, for planning. Ho: Right OK. Is that your usual practice? S3: Usual practice. From the video recording S3 was turning the page at the beginning of protocol #2, and underlining throughout this protocol. From S3's copy of writing task with own handwriting Writing Task ● The Beijing office has recently hired a new treasury officer, X. And one of his duties is to help collect data and information regarding cash	Summari sing the task

			management from all the branch offices in Mainland China, and then pass it onto Mabel for consolidation, and preparation of the final treasury reports. • Your Manager, Y, saw this as a chance for improving the treasury reports prepared by the Hong Kong Office. For this reason, he asked you to write a memo to X. The objective of the memo is to explain to X what the current problems are and provide him with some clue in order that he can find ways to help improve the quality of the reports.	
3	I think my task is to collect information about the treasury reports and then helped a new colleague X / [3]treasury officer to help him to improve the quality of the report (pause: 10 seconds)	From stimulated recall interview (2) Ho: So just now you were not reading aloud, you were not just reading the task you were trying to understand. S3: Yeah.	Paraphras ing the task
4	OK Now I find some information in the data provided treasury officer Ho: Keep talking please.	From stimulated recall interview (3) Ho: What were you thinking then? S3: I think I don't know how to I just try to understand the situation and then you told me to tell what I'm thinking it's very difficult because I just try to understand. Ho: You were trying the task or the situation? S3: The situation.	Summari sing the task
5	S3: OK and preparation now I find um what is a good treasury report is whether I can find it now functions (pause: 8 seconds) / Ho: [4]Keep talking please.	From stimulated recall interview (4) Ho: Why do you want to find what a treasury good treasury report is? S3: Because I read the writing task first it says we need to improve the quality of the reports so I want to find what should I need to in the treasury report, so I want to find it. Ho: Did you find it? S3: No, just these two, just tell what is the daily cash reports and treasury biweekly report, but no what is a good one. Ho: So you can't find the criteria for a good	Global planning for content

		report, and that's why you want to look for it in the task in the situation. So how did you solve that problem? S3: Since I can't find any data so I so I forget this point, so I will not mention what is a good report. Ho: So your original plan was to talk about what a good report should be like. S3: Mmh.	
6	S3: OK now background situation (pause: 24 seconds) Ho: Can you keep talking please?	<u>From the video recording</u> S3 was reading the writing task silently without making any notes.	Reading the task
7	S3: OK (laugh) OK now I read the *background* first *the functions include the following establish treasury financial risks /* [5]*credit and cash. The Treasury is responsible* Ho: Can you read loudly?	<u>From S3's copy of writing task with own handwriting</u> • The <u>functions</u> of the Treasury Department include the following: ■ Establish <u>treasury policies</u> for the company ■ <u>Calculate and manage financial</u> risks for the company ■ <u>Manage credit and cash</u> ■ <u>Establish and maintain</u> relationships with banks	Summarising the task
8	S3: OK *The Treasury Department at the Hong Kong Office is responsible for preparing regular treasury reports.*	<u>From S3's copy of writing task with own handwriting</u>	Reading the task
9	*And one of Mabel's duties is to generate up-to-date treasury reports for the upper management* *Each of the branch offices prepares two reports: Daily Cash Report and Treasury Biweekly Report.* *Daily Cash Report provides details of the company's cash position, and the information includes the cash balance of the company, the products in the investment portfolio and how financial derivatives are used. /* [6]*Treasury Biweekly Report gives an analysis of the company's cash flow.*	• The Treasury Department at the Hong Kong Office is responsible for preparing regular treasury reports. And one of <u>Mabel's duties is</u> to generate up-to-date treasury reports for the upper management in Beijing. • Each of the branch offices prepares two reports: <u>Daily Cash Report</u> and <u>Treasury Biweekly Report</u>. All the offices in Mainland China send both reports to the Beijing Office, where they are consolidated and sent to the Hong Kong Office for the preparation of the final treasury report. • <u>Daily Cash Report</u> provides details of	Summarising the task

10	*It also provides cash flow forecast for the upper management's reference when planning ahead. Further consolidate all by*	the company's cash position, and the information includes the cash balance of the company, the products in the investment portfolio and how financial derivatives are used. ● Treasury Biweekly Report gives an analysis of the company's cash flow. It also provides cash flow forecast for the upper management's reference when planning ahead. From the video recording S3 was underlining key words in protocol #9. From stimulated recall interview (5) Ho: So you were also underlining the main points here, some key words. Why? S3: Yeah, just like the reason before because I want to figure out the main point when I read the background again. Ho: Right.	Reading the task
11	OK now I see the situation Mabel I am Mabel *both your manager as well as upper both parties are doubtful about the accuracy of the daily cash reports*	From S3's copy of writing task with own handwriting You are Mabel. Both your Manager, Y of the Treasury Department at the Hong Kong Office, as well as the upper management at the Beijing Office are not satisfied with the Treasury reports. Both parties are doubtful about the accuracy of the Daily Cash Report.	Summarising the task
12	*one of the apparent worries those reports do not match the figures provided I ⁷one possible reason*	From S3's copy of writing task with own handwriting	Reading the task
13	*for such discrepancy is that in theory* (underlining key points) *only cash obtained from external sources is booked and any internal transfers between any branches must be offset or eliminated*	One of the apparent worries of Y and the upper management at the Beijing Office is that the figures in those reports do not match with the figures provided by Accounting Department. One possible reason for such discrepancies is that in theory, only cash obtained from external sources is booked, and any internal transfers between any branch offices must be offset or eliminated; but in reality, this may not be the case.	Summarising the task
14	but in reality I think the problem I find the problem in this	From the video recording S3 is reflecting on the task and planning for the writing task.	Global planning for content

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15	*they are also feel that the analysis in the treasury biweekly report is not in-depth enough*	From S3's copy of writing task with own handwriting	Reading the task
16	another second problem here	*They also feel that the analysis in the Treasury Biweekly Report is not in-depth enough.* From the video recording S3 was underlining key words in protocol #16.	Summarising the task
17	*A few members in the upper management in Beijing have also informally expressed dissatisfaction about both the*	From S3's copy of writing task with own handwriting ● A few members in the upper management in Beijing have also informally expressed dissatisfaction with both the content and the format of these reports by saying that they do not fulfill their requirements. They do not however give more specific comments or guidelines as to how these reports should be improved. This has created a rather troubling situation for the Hong Kong Office because without any concrete comments, it is almost impossible to improve the treasury reports.	Reading the task
18	*content and the format* mmh / [8]*the first problem*		Summarising the task
19	*They do not however give more specific comments as to. This has created a rather troublesome because without any concrete* concern, *impossible to improve many.* OK (pause: 14 seconds)		Reading the task
20	Ho: Can you keep talking please? / S3: [9]OK now I reading what should I do once again to make sure I write a right task. *Objective what's the current problem and provide him a some* tips some ways to *improve the quality of reports* mmh	From stimulated recall interview (6) Ho: So now you are just reading the underlined words? S3: No, I after reading all and then I read the writing task first to ensure I am done the right task. Ho: Oh, so you are reading the writing task again. S3: Mmh	Reading the task
21 Pre-writing stage 1b: Planning	I think I should draft the memo in the paper first and at the first paragraph I will		Global planning for content
22	bi-treasury report as well as upper are not satisfied / [10]with the all party are doubtful mmh (pause: 6 seconds)		Reading the task
23	Ho: Can you keep talking please? S3: I am thinking about whether I should tell X the function of the Treasury Department but I think this may be too too it may be waste the time	From stimulated recall interview (7) S3: Because I want to... because he's a new colleague so I don't know whether he knows what is the definition or the meaning of	Global planning for content

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	because he has already know the functions so I am thinking whether I should point out the problems directly or just give him more background of our company / [11]and preparation for the final treasury reports	Ho: the daily cash report S3: I am not sure whether he understands so I am planning whether to tell him Ho: the background. S3: Yeah, the background	
24	(reading the task) (pause: 6 seconds)		Reading the task
25	Ho: Can you keep talking please? S3: OK I think I decide to just tell X what is the current problems directly because it's a memo and it's internal document I think should be more direct (drafting)		Global planning for content
26	[11:45]OK in the first paragraph I will **explain** why I will **write** this memo /	From S3's copy of writing task with own handwriting - **Explain the reason why I write**	Global planning for structure
27	[12]and the reason is I find some **current problems** and **give suggestions** to improve the quality of the reports (drafting)	- **current problems** - **give suggestion** - **Discrepancies in book-keeping a/c** **Sol**	Global planning for content
28	and the second paragraph I will tell him what is the problem the first one is um some	- **analysis in not indepth** - **content** From stimulated recall interview (8)	Global planning for structure
29	I find some **discrepancies in the book-keeping** (drafting) **in book-keeping account**	Ho: You said you think you should draft the memo first. Is that your usual practice, to draft?	Global planning for content
30	and then I am thinking whether / [13]I should tell him what is the problem and then a solutions or just tell him all the problems first and then solutions later I am thinking about it (pause: 9 seconds) it is better to give him a solution first because it is more friendly because when I pointing all the problems about him he may feel some he may feel bad about it	S3: Yes, because to give a better organisation. From stimulated recall interview (9) Ho: So some current problems. So I am reading your notes, your draft your hand-written version of the draft. Here you just put the word "suggestions", but you didn't	Global planning for style and tone
31	OK and then so I will solutions of the discrepancies and then third is the **analysis** / [14]**is not in-depth** and then the third problem is the **content**	actually put down what suggestions you would give. So how did you come up with the suggestions later?	Global planning for structure

			S3: I will I am thinking whether I should write all the problems and then the next paragraph suggestions, or problem suggestion problem suggestions and then so I decided later problem suggestion so I write the problem first and think the suggestion. No, if I tell all the problems in the first few paragraphs he feels bad because I just pointing out what his fault so problem suggestion problem suggestion I think it's better. Ho: So this one like discrepancy in book-keeping account, is that a problem? S3: A problem, and solution Ho: And what is the solution? You haven't S3: I haven't Ho: You didn't come up with a solution at that time? S3: Yes (meaning no), when I typed the solution Ho: So you are thinking of the structure. S3: Mmh.	
32		Mmh maybe I should first tell him why it's so important to have a good treasury report first otherwise he would don't think his problem is a problem	From stimulated recall interview (10) Ho: So you decided to start the memo by telling him why it is so important to write a good report? S3: Yes. Ho: Which part is that? S3: I think this, the first few lines I think	Global planning for content
33 Writing stage: Writing the text	OK I should start to type it OK [14:45]Dear X dear X /		From S3's written text Dear X,	Composing aloud
34	[15]I think we need to use some buffer I suppose (inaudible)		We welcome you be our treasury officer in Beijing office.	Local planning for style and tone

35	We welcome you to be to be our new treasury (pause: 20 seconds) / Ho: [16]Can you keep talking please? S3: OK maybe we should give a more friendly beginning so I welcome him to be to be the treasury officer of our company (typing) <u>welcome our new treasury in Beijing</u> (pause: 6 seconds)	I am Mabel, a manager in the Treasury Department at Hong Kong. Since my duties are to future consolidate all the information gathered by her treasury report, it is really important to have an accurate and in correct form of a treasury report. <u>From stimulated recall interview (11)</u> Ho: So you were looking for the reason why.	Composing aloud
36	Ho: Can you keep talking please? S3: OK / [17](typing) and then I will tell him what is why is so important to have a correct and accurate treasury report	S3: Yeah. Ho: Which page were you reading? S3: I think the background I think.	Local planning for content
37	now I find the reason in the background (pause: 6 seconds looking at task) is responsible for (inaudible) for upper management Ho: Can you speak loudly please? S3: OK Um now I find / [18]Y (pause: 9 seconds just looking at task) now I am trying to being more understand my background (inaudible holding her head)	Ho: The section on background. S3: Mmh. Ho: So what have you understood? S3: Since I when I'm typing I feel confused about the who I am so I read it again. Ho: And you seem to have understood better now. S3: Mmh. Ho: So what have you understood? S3: Understood the situation and why these two reports are important for the Hong Kong subsidiary.	Reading the task
38	Ho: Can you speak aloud please? S3: I think the importance of the accurate and accurate and the correct treasury report it's because I need because I need to / [19]use the report done by the officer done by the Beijing so it's very important the report is good	<u>From stimulated recall interview (12)</u> S3: Actually I am confirm with my draft is correct or not after writing the draft I am read it again and confirm	Global planning for content
39	so now I'm (pause: 6 seconds) now I'm introduce myself I will tell him who I am I am Mabel Mabel		Local planning for content
40	<u>I am Mabel Treasury Department Department at Hong Kong</u> /	<u>From S3's written text</u>	Composing aloud

41	Ho: [20]Which button are you looking for? End is it? S3: (Laugh) No backward. Ho: Oh. S3: a manager in the Treasury Department in Hong Kong	Department at Hong Kong. Since my duties are to future consolidate all the information gathered by her treasury report, it is really important to have an accurate and in correct form of a treasury report. From stimulated recall interview (13) Ho: So since my duties are to further consolidate all the information gathered by by who? S3: I think Beijing but I want these two to combine so I use this treasury report. Do you know what I mean? What do you don't understand? Ho: Because you said by her, but I don't know who she is. S3: I think it's the Beijing Office I want to tell X but I don't want to point out directly	Changing local content
42	(pause: 5 seconds) then now I am typing the purpose of this memo after telling him who am I / [21]mmh the purpose is to since		Local planning for content
43	since my duty D-U-T-I-E duties are (typing in silence for 22 seconds)		Composing aloud
44	Ho: Can you keep talking please? / S3: [22]Now I am typing what are my duties my duties are to further consolidate all information gathered by the Beijing Office before prepare (pause) prepare a		Local planning for content
45	(pause: 11 seconds)		Composing aloud
46	Ho: Can you keep talking please? / S3: [23]OK (pause) now I am telling the relationship between the Hong Kong Office and the Beijing Office telling him I am using the treasury report prepared by you		Local planning for content
47	(typing in silence: 22 seconds) / [24]clarify (inaudible) it is important to accurate (pause) Ho: Can you keep talking please, or speak loudly? S3: I'm still typing the reason why I need to write the memo to him to have a correct and (typing silently) /		Composing aloud
48	[25]OK and the next paragraph I will tell him the problem directly		Global planning for structure
49	the first problem is do not match mmh		Local planning for content
50	We are worry worried (typing)		Composing aloud

51	Ho: Can you keep talking please? / S3: [26]Now I am typing the problems the first problem is the figures in the reports do not match with the figures provided by the Accounting Department	From S3's written text We are worry about the figures in the treasury report do not match with the figures provided by Accounting Department. One possible reason for such discrepancies maybe that only the cash obtained from external sources is booked, and the internal transfers between any branch offices must be offset or eliminated. It is more appropriate to record both transactions in the accounts.	Local planning for content
52	(typing in silence) as the report treasury report do not match with the G-U-R (spelling for the word "figure") provided		Composing aloud
53	Ho: Can you speak loudly please? S3: Then after typing the problem / [27]now I will tell him what is the possible reasons		Local planning for content
54	(typing in silence: 27 seconds) one possible reason for such discrepancies is that in is that (typing) that the cash / [28]obtained from from external only are the internal internal transfer (typing in silence, looking at task from time to time)	From stimulated recall interview (14) Ho: Here. "The figures in the treasury report do not match with the figures provided by the Accounting Department". So this is the solution you mentioned. It's more appropriate to record both transactions in the accounts. OK, how did you come up with this solution?	Composing aloud
55	Ho: Can you keep talking please? S3: I am typing what is the solution of the first problem / [29]and do not match (pause) only cash obtained from external sources is booked, and any internal transfers between any	S3: Because it's mentioned that it record only one transaction I think for my understanding. Ho: Did you use any of your accounting knowledge?	Local planning for content
56	(reading from the screen) (pause: 22 seconds, typing a little bit) Ho: Can you keep talking please? S3: I'm typing the solution of / [30]the first problem is to record both transactions (pause: 4 seconds) internal transfer (pause: 46 seconds during this time, S3 typed something and mumbled something inaudibly occasionally) /	S3: A little bit.	Composing aloud
57	Ho: [31]Can you keep talking please? S3: I am thinking um which word I should use in order to make the memo be more friendly		Local planning for style and tone
58	(typing) to record both transactions /		Composing aloud
59	[32]now I am typing the second problems so I feel that the treasury S-U-R-Y Ho: Can you speak loudly please? S3: OK	From S3's written text Besides, I feel the Treasury Biweekly Report cannot satisfy our needs and I hope you would provide a more thorough report in	Local planning for content
60	I feel the treasury biweekly report is not in-depth enough	order to facilitate a good analysis.	Composing aloud

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61	maybe I should use another word /	From stimulated recall interview (15) Ho: You didn't use the word "comprehensive". You use a different word. S3: Actually I typed "comprehensive", but because I typed wrongly and a red line underline and I don't know how to spell the correct word.	Local planning for structure
62	[33]I feel the treasury biweekly report cannot cannot satisfy our need		Changing local structure
63	besides I feel the treasury report cannot satisfy our need and		Local planning for content
64	I hope you you provide a more thorough report provide a more thorough and comprehensive /		Composing aloud
65	[34] (pause: 14 seconds) Ho: Can you keep talking please? S3: And then I give the suggestion to the problem and I suggest him to give a more comprehensive report since it is important for us to the analysis		Local planning for content
66	(typing in silence: 21 seconds) / [35]in order to facilitate (pause: 8 seconds) Ho: Can you keep talking please? S3: OK facilitate I am still typing the problem (laugh) in order to facilitate (typing) /		Composing aloud
67	[36]the last one the problem about the content and the format of these reports		Global planning for structure
68	(pause: 16 seconds)	From stimulated recall interview (16) Ho: That's the last problem. S3: Mmh. Ho: So you were reading something now. What were you reading? S3: I was reading this one. Ho: You are reading the S3: No, the last Ho: bullet point in the situation	Reading the task

69	Ho: Can you keep talking please? S3: Actually the problem is not is not just X because the Beijing Office has not provide a specific guideline to him / [37](inaudible)	From S3's written text Moreover, the content and the format of the Daily Cash Report and Treasury Biweekly Report may not in a proper form. We would like to you to seek help from the Beijing manger in order to improve the reports. I have already contracted them to provide a more clear guidelines on the reports.	Local planning for content
70	typing: 18 seconds) <u>Moreover, the format</u> (typing in silence) / S: [38]Can you keep talking please? P: I'm typing the problems first <u>format</u>		Composing aloud
71	(pause: 23 seconds) I am thinking whether what should I do about the third problem /	From stimulated recall interview (17) Ho: What were you thinking? You were typing and then you stopped.	Global planning for content
72	[39]because *do not give more comment in those reports do not fulfill their requirement do not give more specific comment as to how these reports should be improved um a rather troubling because without any concrete comment*	S3: Thinking how to carry out not just X problem it's also the Beijing manager problem Ho: So actually you were thinking about the solutions right?	Reading the task
73	(pause: 9 seconds) mmh OK I type the problem first about the content and the format of these reports does not fulfill their requirement (pause) report / [40]may not	S3: Mmh. From stimulated recall interview (18)	Local planning for content
74	(typing in silence: 9 seconds)	Ho: So now you were reading the last bullet point.	Composing aloud
75	Ho: Can you keep talking please? S3: I am typing why why we should have a proper format what is the importance of a proper format report	S3: Yes. When I am deciding what is the solution I will read this paragraph again and again because I think I may lose some points before	Local planning for content
76	(pause: 10 seconds / [41] 18 seconds, started typing at the 22nd second) write to <u>would like to seek help the content of the report may not be in a proper format to seek help from</u> (typing) / Ho: [42]Can you keep talking please? S3: <u>I write to seek help from Beijing</u>		Composing aloud
77	I ask X to seek help from the Beijing manager		Local planning for content
78	<u>(typing) in order to improve I have already already</u> / [43](pause: 20 seconds) <u>I have already</u>		Composing aloud
79	Ho: Can you speak loudly please? S3: I tell X don't be hesitate to contact the Beijing manager because I tell him I have already contacted the manager in Beijing so that he will not feel so uncomfortable to ask for the manager /	From stimulated recall interview (19) Ho: So you were reading on screen? S3: Yes I think I'm planning some friendly words (Chinese) at the end.	Local planning for style and tone

80	[44] (typing and speaking softly: 8 seconds) a more clear a more clear (typing)	Ho: And did you find anything? Did you find the solution. S3: Actually this sentence is very similar from letter to letter. But I don't know which one should provide help the Beijing manager or me should provide the help to X so I am doubt Ho: whether this is the right way to finish. S3: Yeah. Ho: So do you think this is polite enough. S3: I don't know because many memos has just ending so I don't know it' quite Ho: standard. S3: Yeah.	Composing aloud
81	The last paragraph (pause,		Global planning for structure
82	and then typing) please to / [45]help you please to provide help to please to provide help to if (inaudible)	From S3's written text I am pleased to provide any help if you need. Please feel free to contract me if you do not understand what I have mentioned above. Thanks for your help. Yours truly, Mabel Manager Treasury Department Hong Kong	Composing aloud
83	Ho: Can you speak loudly please? S3: I am typing the last paragraph telling him don't feel free to feel free to / [46]ask me if there are any problem or he's not understand what I type in the memo		Local planning for content
84	(typing) please to contact me if you (typing) what I (typing) / Ho: [47]Can you keep talking please? S3: I've almost finished yours truly Mabel typing the position A-G-E-R manager (typing)		Composing aloud
85 Post-writing stage: Revising and Editing	[47:50] Now I'm checking whether I should add some point or delete some point or proofread of the memo (checking) Since my duties are to		Checking
86	(making changes)	From stimulated recall interview (20) S3: I think I typed "a" before. Ho: "Accurate"?	Changing local structure

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		S3: Yeah. Ho: OK so you changed that.	
87	since my duties are to it is really important to Ho: Can you keep talking? S3: I am checking whether I should add content on the memo I am Mabel my duties are to	From stimulated recall interview (21) Ho: So you also check to see whether you should add or delete some points. S3: Yeah. Ho: So did you delete anything? S3: No. Ho: Add? S3: No.	Checking
88	(pause)	From stimulated recall interview (22) Ho: OK. Do you remember any other changes you made? S3: I typed duplicate "and in correct form", so I delete it. I typed accurate and in correct form and in correct form so I delete it. Ho: So careless mistake. S3: Yeah.	Changing local structure
89	We are worried about Ho: Can you speak loudly please? S3: we are worry about the figures in the treasury report do not match with the figures provided by the and the internal transfers / [48]is appropriate to record (pause: 26 seconds)		Checking
90	I am correcting some grammar mistake (pause: 18 seconds / [49]29 seconds)	From stimulated recall interview (23) Ho: OK how about in the other paragraphs? S3: No, "comprehensive" I delete. Ho: You delete "comprehensive" only when you proofread. S3: Yes.	Changing local structure
91	Ho: Can you keep talking please? S3: (pause: 10 seconds) OK I think I've finished the memo. / [48:40] Ho: OK Can you please save it?		Checking

An overview of S3's use of writing strategies for Task 1

Task Orientation				Planning						Composing aloud	Revising and Editing		
R E A D	Interpreting the task			Global planning			Local planning				Chec-king	Making changes	
	Su	P	Cl	C	S	St	C	S	St			LC	LS
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	2												
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							44						

Key: Su   Summarising the task   C   Content   S   Structure
       P   Paraphrasing the task   GC   Global content   GS   Global structure
       Cl   Clarifying the task   LC   Local content   LS   Local structure
       Read   Reading the task   St   Style and tone

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READ	Interpreting the task			Global planning			Local planning			Composing aloud	Checking	Making changes	
	Su	P	Cl	C	S	St	C	S	St			LC	LS
										45			
							46						
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					48								
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APPENDIX 14: S4'S USE OF WRITING STRATEGIES IN TASK 1

	Think-aloud protocols	Evidence from different sources	Strategy
1 Pre-writing stage Task orientat-ion	Ho: [1]OK you can start anytime now. S4: Is it start now? I can write on here? Ho: Yes. S4: Treasury officer China Beijing Shanghai Ho: Can you start talking please? S4: Start talking? Ho: Yes.	From S4's copy of writing task with own handwriting Background ● XYZ is one of the largest <u>computer manufacturers</u> in China. The company has branch offices all over China including Beijing, Shanghai, Shenzhen and Hong Kong, as well as Europe and the US. Jason works as a <u>treasury officer</u> in the Treasury Department at XYZ's Hong Kong Office. ● The functions of the <u>Treasury Department</u> include the following: ■ Establish <u>treasury policies</u> for the company	Reading the task
2	S4: OK *largest computer manufacturer in China*	■ Calculate and manage <u>financial risks</u> for the company	Summari sing the task
3	and the *branch Hong Kong as well as Europe and the US*	■ Manage <u>credit and cash</u>	Reading the task
4	*treasury officer Treasury Department* / [2]*and treasury policies calculate and manage financial risks credit and cash establish and maintain* the *relationship Hong Kong Office treasury reports up-to-date daily cash reports biweekly Report final treasury report Daily Cash Reports cash position Treasury Biweekly Report* analyse the *cash flow planning* / [3]*collect and information from* the *branches* Oh I am *Jason* Ho: Can you speak louder please? S4: Louder yeah. Oh I am *Jason manager manager as well as upper management are not satisfied with the treasury reports the accuracy of the reports the figures* are *not match obtained from external sources is booked*	■ Establish and maintain <u>relationships</u> with banks ● The Treasury Department at the Hong Kong Office is responsible for preparing regular <u>treasury reports</u>. And one of Jason's duties is to generate <u>up-to-date</u> treasury reports for the upper management in Beijing. ● Each of the branch offices prepares two reports: <u>Daily Cash Report</u> and Treasury <u>Biweekly Report</u>. All the offices in Mainland China send both reports to the Beijing Office, where they are consolidated and sent to the Hong Kong Office for the preparation of the <u>final treasury report.</u> ● Daily <u>Cash</u> Report provides details of the company's <u>cash position</u>, and the information includes the cash balance of the company, the products in the investment portfolio and how financial derivatives are used. ● <u>Treasury Biweekly Report</u> gives an	Summari sing the task

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5	*any internal transfers between I [4]any branch must be offset or eliminated*	analysis of the company's <u>cash flow</u>. It also provides cash flow forecast for the upper management's reference when <u>planning</u> ahead. ● Jason is required to further consolidate all the information gathered by the Beijing Office in her treasury reports. As mentioned above, a colleague in the Beijing office helps <u>collect data and information</u> from all branch offices in Mainland China before passing it to Jason in Hong Kong for consolidation. Situation ● You are ⎡Jason⎦. Both your Manager, Y of the Treasury Department at the Hong Kong Office, as well as the upper management at the Beijing Office <u>are not satisfied with the</u> Treasury reports. Both parties are doubtful about <u>the accuracy of</u> the Daily Cash Report. ● One of the apparent worries of Y and the upper management at the Beijing Office is that <u>the figures</u> in those reports do <u>not match with the</u> figures provided by Accounting Department. One possible reason for such discrepancies is that in theory, only cash obtained from <u>external sources is</u> <u>booked</u>, and any internal transfers between any branch offices must be offset or eliminated; but in reality, this may not be the case.	Reading the task
6	wow *the anlayse is not depth enough a few* members dissatisfaction and the format *is not fulfill the requirement do not however give*	<u>From S4's copy of writing task with own handwriting</u> ● They also feel that <u>the analysis</u> in the Treasury Biweekly Report is <u>not in-depth</u> enough.	Summari sing the ask
7	*they do not however they do not however give more specific comments* or		Reading the task
8	they do not give the comments *or guidelines* / [5]want to improve it. And *one of the duties collect* the *data and information* and *final treasury report*	● A few members in the upper management in Beijing have also informally expressed <u>dissatisfaction</u> with both the content and ⎡the⎦	Summari sing the task
9	to prepare *improve the treasury report prepared Hong Kong Office*	⎡format⎦ of these reports by saying	Reading the task

10	*write a memo to X the objective the memo to explain* the *current problem* so I have to write a memo task one the first part is to explain X the current problem *and to provide some* the second one is *to provide some clues help to improve the quality of reports* mmh /	that they do not <u>fulfill</u> their requirements. They <u>do not</u> however give more specific <u>comments or guidelines</u> as to how these reports should be improved. This has created a rather troubling situation for the Hong Kong Office because without any concrete comments, it is almost impossible <u>to improve the</u> treasury reports. Writing Task ● The Beijing office has recently hired a new treasury officer, X. And one of his duties is to help <u>collect data and information</u> regarding cash management from all the branch offices in Mainland China, and then pass it onto Mabel for consolidation, and <u>preparation</u> of <u>the final treasury reports</u>. ● Your Manager, Y, saw this as a chance for improving the treasury reports prepared by the Hong Kong Office. For this reason, he asked you to <u>write a memo</u>[1] <u>to X</u>. The objective of <u>the memo</u> is to explain to X [i)]what the <u>current problems</u> are and provide[ii)] him with <u>some clue</u> in order that he can find ways to help improve the <u>quality of the reports</u>.	Summari sing the task
11	[6]Wow write the actual thing (looking at me) Ho: It's up to you what to do next. S4: Wow how to improve it		Clarifyin g the task
12 Writing stage 2a: Writing the text	OK let's write the format first the memo format		Global planning for structure
13	[5:30]to to shift key <u>memorandum to</u>	From S4's written text	Composi ng aloud
14	which who	Memorandum	Local planning for content
15	X / [7]<u>Treasury Officer from</u>	To: X, Beijing Treasury Officer From: Jason, Hong Kong Treasury Officer	Composi ng aloud
16	oh I don't know the actual format it seems like that	Date: 29 March 2003 Subject: The current situation of final treasury report and possible actions	Global planning for structure
17	I am <u>Jason</u> or I am the <u>Treasury Officer</u>		Local planning for content

18	(typing) oh oh oh <u>treasury officer</u> and the <u>date</u>	<u>From the video recording</u>	Composing aloud
19	I think it's today	S4 was checking the writing task in protocol #23.	Local planning for content
20	<u>29 / [8]subject</u>	<u>From stimulated recall interview (1)</u>	Composing aloud
21	oh subject oh what subject mmh the facts oh	Ho: So you call this "the current situation of final treasury report and possible actions"	Local planning for content
22	<u>the current situation</u>	S4: "the possible actions" is the last one I	Composing aloud
23	of the cash flow statement this is the cash flow the final treasury report treasury reports because he is doing treasury report (checking the task) oh final treasury report (typing) /	add it, when I write in the first time, Ho: You didn't write "possible actions". S4: Yeah (meaning no)	Global planning for content
24	[9]<u>of final treasury reports dear Jason</u>	Ho: Why did you decide to add "possible actions" and when did you add it? S4: When I finished this part, the possible clues Ho: So it's almost like when you proofread. S4: yes, it's better to write this subject rather than just Ho: Why, why is it better? S4: The requirement is to if I just write the current situation it is not so clear when X read the memorandum. Ho: So you want to make it clear for X so when he receives the memo he knows what the subject is all about. S4: Yes.	Composing aloud

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Writing stage 2b: Planning
	OK I write something first for the plan of the memorandum / [10]of the content can I draft something first (drinking water)
	
	Ho: Yeah, make it like you are working at home.
	
	S4: OK so the **first paragraph** (handwriting)[9:40] welcoming speech maybe it's appropriate **welcome** to he's oh he's / [11]**Beijing Office** it's a Beijing he is from Beijing Office
		<u>From S4's copy of writing task with own handwriting</u>
		
		**1st para Welcome Beijing Office
		2nd Existing problems
		        1) figures not match
		
		        ↓
		
		        2) internal settlement
		        individual eliminated
		        Analysis not in-depth**
			Global planning for content

	treasury officer	3) **dissatisfaction content format** ↓ **company guideline** **3ʳᵈ Clues**	
26	and my duties is to generate treasury reports OK so I make the treasury report and send to Beijing and prepare daily cash and treasury biweekly reports daily cash reports treasury biweekly reports information help to collect data		Paraphras ing the task
27	*help to collect data and information I* [12]*from all branches in China before passing to Hong Kong for consolidation* so *obtained from external sources is booked but any internal transfers between must be offset or eliminated*	<u>From S4's copy of writing task with own handwriting</u> ● Jason is required to further consolidate all the information gathered by the Beijing Office in her treasury reports. As mentioned above, a colleague in the Beijing office helps <u>collect data and information</u> from all branch offices in Mainland China before passing it to Jason in Hong Kong for consolidation.	Reading the task
28	that mean they are not familiar with the accounting practice so what does Jason what does X do X is doing the the treasury report I [13]for the Beijing prepare the reports oh so they group it and then to send to Hong Kong office OK	**Situation** One of the apparent worries of Y and the upper management at the Beijing Office is that <u>the figures</u> in those reports do <u>not</u> <u>match with the</u> figures provided by Accounting Department. One possible reason for such discrepancies is that in theory, only cash obtained from <u>external</u> <u>sources is booked</u>, and any internal transfers between any branch offices must be offset or eliminated; but in reality, this may not be the case.	Paraphras ing the task
29	Ho: It's OK you don't have to worry the mic is very sensitive. S4: OK thank you so the **second paragraph** will be the **problem** of the **existing** financial statements or financial reports and **the third one** is the provide some **clues**		Global planning for structure
30	because it's a new one I [14]they are not familiar with our company practice or policy so provide some clues		Global planning for content

31 Writing stage 2c: Writing the text	OK first of all (typing) welcome to oh XYZ company /	From S4's written text Dear Jason,	Composing aloud
32	[15]how to how greet him welcome to XYZ company	First of all, on the behalf of Hong Kong branch office, welcome to XYZ company.	Local planning for content
33	on behalf of the Hong Kong Office on the behalf		Changing local content
34 Writing stage 2d: Planning	after the greeting then the current problem how to write / [16]how to write how to write um the first the main problem is that there's the **figures** of the report are **not match** with the Accounting Department figures not match the second one the reason for that one is to	From S4's copy of writing task with own handwriting **1st para Welcome Beijing Office** **2nd Existing problems** ** 2) figures not match** ↓	Global planning for content
35	internal transfer must be offset or eliminated	**2) internal settlement individual eliminated Analysis not in-depth**	Reading the task
36	oh there's there is what I know there is this is the **internal settlement** / [17]they **individually eliminate** it		Global planning for content
37	umuh upper management are not satisfied with treasury report the quality of treasury report both the daily cash cash flow	**4) dissatisfaction content format**	Reading the task
38	there's two so there's one the main problem of the second problem the **analyse not in-depth** / [18]the third one is the content and the format so maybe the software and company policy dissatisfaction this means they are **dissatisfaction** the format third problem the **content** and the **format** of these reports	↓ **company guideline**	Global planning for content
39	do no give more specific comments or guidelines how to improve		Reading the task
40	so maybe the Hong Kong Office is the problem so the **company guidelines** / [19]maybe it's not the same content and format for both office oh does not give information in this exercise umuh the three main problem so oh it's I mixed them up (typing in silence for 19 seconds)		Global planning for content
41 Writing stage 2e: Writing the text	Ho: Can you keep talking please? / S4: [20]Oh keep talking because I it's OK welcome to XY oh XYZ company		Checking
42	and delete this one oh oh on the behalf welcome to XYZ company (typing)		Changing local structure
43	so how to / [21]how to introduce the problem to him so I say the problem and then ask him to solve the problem so um improving the treasury report Hong Kong Office it's my		Global planning for structure

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44	as you know	From stimulated recall interview (2) Ho: You were typing "as you know" S4: "As you know" is the first time I typed the first sentence from this, and then I change. Ho: But then later you deleted it. Why? S4: Because he is a new staff I think he did not know the problem, so I can't say as you know blah blah blah.	Composi ng aloud
45	is it he know he know / [22]the problem or seems they do not know the problem it seem that not know the problem so tell the problem tell the problem to him how to say more sincerely to say the current problem		Local planning for style and tone
46	the treasury reports T-R-E-A treasury report of our company	From S4's written text Recently, the quality of treasury report in our company is not satisfied. The accuracy of the treasury report is not achieved. The problems of the report after our office findings are as followings:	Composi ng aloud
47	recently our recently delete delete Ho: Which button are you looking for? / S4: [23]Delete, oh I find it. Delete the treasury reports of our company the quality of the treasury reports		Changing local structure
48	so I say the quality of treasury reports in our company first say why the problem		Local planning for content
49	is not satisfied		Composi ng aloud
50	first of all recently the quality of treasury reports in our company is not satisfied satisfied so the accuracy / [24]the inaccuracy the accuracy so the main problem state the main problem why it's not satisfied the inaccuracy		Local planning for content
51	the accuracy is not achieved (typing)		Composi ng aloud
52	accuracy of the problem using point form will be more clear to state the points usually the memorandum is not very (pause) it's between formal and informal /		Global planning for style and tone
53	[25]the problems of the report are as follow after our office		Composi ng aloud
54	the figures the figures of our office	From S4's written text 1) The figures in treasury reports are not match with the figures of	Local planning for content
55	the figures in the treasury report do not match with the figures the figures		Composi ng aloud

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56	in treasury report the figures in treasury reports are not match with / [26]figures	accounting department, one possible reason behind this is the external settlements is booked, however the internal settlements in our company must be offset or eliminated.	Changing local structure
57	of department		Composing aloud
58	seems like copy some problem in the memorandum it is copy a lot of words need change one is it need to use other words to write or just copy (pause) OK		Local planning for structure
59	one possible / [27]reason one possible reason		Composing aloud
60	the figures in the treasury report do not match the figures in the Accounting Department		Local planning for content
61	one possible reason behind this this is		Composing aloud
62	the oh how to write that this is external settlements is OK external settlements this is		Local planning for structure
63	the external settlements settlements / [28]external settlements is booked		Composing aloud
64	that means make an entry in the book external settlement is booked		Local planning for content
65	however the however the internal settlement		Composing aloud
66	internal settlements must be offset or eliminated it can be it can be oh in accounting it can offset or it cannot offset / [29]doesn't		Local planning for content
67	in our company in our company must be offset or eliminated		Composing aloud
68	OK the second point just copy it's just copying	From S4's written text 3) The analysis in the Treasury Biweekly Report is satisfactory, but more details analysis should be made.	Global planning for structure
69	analyse our company treasury biweek oh biweekly / [30]report oh oh oh (typing)		Composing aloud
70	the second one is the company biweekly reports is not / [31]in-depth enough seems that copy in-depth enough who analyse this report Beijing Office is anaylse this report and then complain is not enough it seems it's not appropriate writing (pause) so how to write / [32]how to write that it's appropriate manner it's anlyse the treasury biweekly report is not in-depth enough		Local planning for style and tone
71	um write the third point first /	From S4's written text	Global planning for structure

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72	[33] (typing) the staff feel fulfills the requirements	Some staff in our company thinks the content and the format of the treasury report are not fulfills the normal practices of analyzing the report.	Local planning for content
73	<u>some staff in our company</u>	From stimulated recall interview (3)	Composi ng aloud
74	is not better mention upper management in Beijing upper management must feel (unintelligible) the company	S4: How to say, because X is Beijing Office staff, if they if he knows the upper	Local planning for style and tone
75	<u>thinks the content / [34]and format of the treasury report treasury report are not</u>	management is really dissatisfied with this guidelines or format, he will think the	Composi ng aloud
76	the format the content oh thinks the content and the format of the treasury reports is not sufficient for their thinks that the content and the format of the treasury report the content and the format of the treasury reports are not [35]content and format are not what what vocab should be used are not what vocabulary are not satisfied no no are not are not thinks that the content and the format of the treasury reports are not cannot say fulfill the requirement	management in Beijing is not really like the staff the lower staff in Beijing do you know that means upper management is not satisfied with the quality or format of the report but they don't tell directly to the subordinates instead they informally tell us it's maybe it's a problem in the office but we don't know we are in Hong Kong so instead I say some staff maybe more appropriate to know because maybe there's a situation it's maybe they do not	Local planning for structure
77	<u>are not fulfill their normal practice of of practices of analysing / [36]analysing the reports analysing analysing the reports / [37]better (pause)</u>	trust each other maybe something like that if they if I just a few members then X must this who is the upper management and then he thinks it's strange his main objective is to improve the quality but he thinks it's so complicated the office situation maybe he will not so willing to Ho: deal with the politics. S4: Yeah, yeah, yeah.	Composi ng aloud
78	the third one is some (typing) more to write in-depth enough is not in-depth enough analysing the treasury reports analysing the treasury biweekly report S: can you speak louder please? S4: Speak louder, OK the analyse is not in-depth oh how to write / [38]the analyse is not in-depth enough the the analysis are not in-depth enough how to change more polite wording the		Local planning for style and tone
79	<u>analyse of the treasury biweekly report are</u>	From S4's written text	Composi ng aloud

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80	not in-depth enough some more details some more analysis of the treasury biweekly report / [39]analysing treasury biweekly reports can be more are not in-depth enough what vocab should be used is not in-depth enough is (In Chinese: not in-depth enough can be more in-depth can be more in-depth) should be more in-depth can be more the treasury reports / [40]is satisfy	Report is satisfactory, but more details analysis should be made. From stimulated recall interview (4) Ho: Right OK. Another question is about your choice of word in the word "in-depth", and you said the analysis is not in-depth, and you said in Chinese and you translated.	Local planning for structure
81	is satisfactory but more details analyse should		Composing aloud
82	satisfactory is better to say it's OK and then to make and then to / [41]say the problem of the reports they can more easily accept it	S4: Yes. Ho: And um you said (not in-depth enough, more in-depth: repeat what Simon said in Cantonese) What were you trying to say? S4: Try to say this word is when I am writing an exercise if the words if English in-depth and I change the word (in-depth, more in-depth) so that this is the same meaning the English, but it will convince me to think more broad vocabulary in Chinese. Ho: So in the end how did you solve that problem? What word did you use? S4: "The analysis in the Treasury Biweekly Report is satisfactory," I don't know whether it's correct because in the past the English teacher tell us "satisfactory" in English mean is just so so it's not a good result it's acceptable result so I can't say it's not in-depth enough. It's not in-depth enough from our background information so it's better to say it's acceptable because acceptable level, it's a little bit negative word so I say it's satisfactory so I agree with your analyse but you should pay more details analyse you should provide more detail analyse so that I think it is a just like you should provide more in-depth analyse	Checking
83	OK and the last one is the clues		Global planning for structure
84	In order to improve the quality of report	From S4's written text	Composing aloud
85	we should instead of you should is better	In order to improve the quality of report, we should provide some actions on it.	Local planning for structure

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86	we should provide some actions on it.	Our office thinks some actions like providing more specific guidelines to them for analysis. Some information can be obtained from ACCA or other professional organizations. This can make our company's format standardized and easier to analysis. Our office knows these suggestions or improvements are not enough, therefore, what possible ways can improve our quality of the reports? We are look forward to hear from you.	Composing aloud
87	For example, / [42]like our office office thinks so I provide some suggestions and then say OK OK and provide some suggestions and then to say how about your office you can provide also and then we can work out together and then it's more acceptable		Local planning for content
88	our office thinks some actions like		Composing aloud
89	(pause) provide		Local planning for structure
90	like providing more specific guidelines / [43]guidelines		Composing aloud
91	(pause) provide some more specific guidelines from the there must be some professional association have some guidelines		Local planning for content
92	from accounting ACCA or HKFA		Composing aloud
93	provide some more specific guidelines from ACCA and HKFA and provide / [44]more specific guidelines can provide more specific guidelines		Local planning for content
94	to them for analyse oh analyse some information can be obtained from (typing) ACCA or other professional		Changing local content
95	this so make the guideline standardise and then they can easily analyse this can make our company / [45]reports make our company's our company's our company's format		Local planning for structure
96	this can make our company's format this can make format standardise and		Composing aloud
97	easy more easy to		Local planning for structure
98	easier to analyse		Composing aloud
99	oh some clues to help in order to find ways to improve so that	From the video recording S4 was checking the task.	Reading the task
100	OK I provide some clues how about guidelines accounting practice OK / [46]maybe OK and then one suggestion		Global planning for content
101	our office knows these suggestions or improvement are not enough		Composing aloud
102	and are not enough by the		Local planning for content

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10 3	by working together can find improve		Composing aloud
10 4	OK / [47]so we can do together and then find a way to improve the chance improving by chance for improving treasury reports prepared by Hong Kong Office (reading the task) (pause) first it's to improve our Hong Kong Office treasury report and provide clues so he can find ways to improve the quality of reports		Global planning for content
10 5	by working together we find a way / [48]to improve more on quality		Composing aloud
10 6	Ho: I need to change the cassette. S4: Is it too long? Ho: No, it's OK. S4: so it seems that it's he improve it only provide some clues in order to find a way suggestions are not enough therefore / [49]we are so ask him to it's better our office know that the suggestions for improvement are not enough		Local planning for content
10 7	what possible what possible ways what possible ways to improve reports quality of reports		Changing local content
10 8	so there's a our suggestions or improvements are not enough therefore what possible oh		Checking
10 9	Therefore		Changing local structure
11 0	what possible / [50]can improve our quality reports what possible ways can improve OK		Checking
11 1	we are we are look forward looking forward we are look we are looking forward for you / [51]Jason	From S4's written text We are look forward to hear from you. Yours sincerely, Jason	Composing aloud
112 Post-writing stage: Revising and Editing	Umuh and then the current situation		Checking
11 3	and possible actions the subject can be changed		Changing local content
11 4	and then Beijing and then Hong Kong (typing) /	From stimulated recall interview (5)	Changing local content

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		Ho: You add this title? S4: Yes, and add these two titles, Hong Kong and Beijing Treasury Officer because he may not know who am I	
11 5	[52]OK <u>Hong Kong Treasury Officer</u> Oh there's two part the current situation of final report OK check again The current situation of final treasury report and possible actions <u>First of all, the quality of treasury report in our company is not satisfied the accuracy of the treasury report is not achieved is not achieved the problems of our office</u>		Checking
11 6	<u>findings</u> (adding the word)		Changing local structure
11 7	<u>are as follows. The figures of the reports are not match</u> so say the three main problems and then <u>to improve the quality of reports /</u> [53]match with the fig (pause) <u>the second point is the Some staff in our company thinks the content and the format of the treasury report are not fulfills the normal practices of analyzing the report.</u> It seems no this word let's check it / [54]<u>The analysis in the Treasury Biweekly Report is satisfactory, but more details analysis should be made.</u> So provide some problems and then some suggestions that means some clues provide the first clue and then to help him to improve OK[53:30] Ho: Finish? S4: Yeah. Ho: Can you save it please? S4: What? Ho: Can you save the file please? S4: Save the file OK.		Checking

An overview of S4's use of writing strategies for Task 1

Task Orientation				Planning						Composing aloud	Revising and Editing			
READ	Interpreting the task			Global planning			Local planning				Checking	Making changes		
	Su	P	Cl	C	S	St	C	S	St			LC	LS	Lst
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	2													
3		~												
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Key: Su   Summarising the task   C   Content   S   Structure
      P   Paraphrasing the task   GC   Global content   GS   Global structure
      Cl   Clarifying the task   LC   Local content   LS   Local structure
      Read Reading the task   St   Style and tone

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Task Orientation				Planning						Composing aloud	Revising and Editing			
READ	Interpreting the task			Global planning			Local planning				Checking	Making changes		
READ	Su	P	Cl	C	S	St	C	S	St			LC	LS	Lst
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				36										
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Task Orientation				Planning						Compo sing aloud	Revising and Editing			
R E A D	Interpreting the task			Global planning			Local planning				Check- ing	Making changes		
	Su	P	Cl	C	S	St	C	S	St			LC	LS	Lst
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APPENDIX 15: S5'S USE OF WRITING STRATEGIES IN TASK 1

		Think-aloud protocols	Evidence from different sources	Strategy
1 Pre-writing stage 1a: Task orientation		S5: [1]Largest manufacturer in China the company has branch offices all over China including Beijing, Shanghai, Hong Kong as well as US and Europe Ho: Can you speak louder please because last time the recoding was not very good. S5: *Mabel works as a treasury officer treasury officer in the Treasury Department at XYZ.*	From S5's copy of writing task with own handwriting Background ● XYZ is one of the largest computer manufacturers in China. The company has branch offices all over China including Beijing, Shanghai, Shenzhen and Hong Kong, as well as Europe and the US. Mabel works as a treasury officer in the Treasury Department at XYZ's Hong Kong Office. From the video recording S5 was underlining key words in the task. From Stimulated recall interview (1) Ho: So while you were reading the task you also underlined some key words. S5: To remind myself what Mabel's position is, and what kind of duties that Treasury Department will do so that maybe in the later part it will be useful.	Summarising the task
2		*The functions of the Treasury Department include establish treasury policies for the company, calculate and manage financial risks, manage credit and cash, establish and maintain relationships with banks*	From S5's copy of writing task with own handwriting ● The functions of the Treasury Department include the following: ■ Establish treasury policies for the company ■ Calculate and manage financial risks for the company ■ Manage credit and cash ■ Establish and maintain relationships with banks	Reading the task
3		*Treasury Department at Hong Kong Office is responsible for preparing regular treasury reports / [2]one of the Mabel's duties is to generate up-to-date treasury reports for the upper management in Beijing. Each of the branch offices prepares two reports: Daily Cash Report and Treasury Biweekly Report.*	From S5's copy of writing task with own handwriting ● The Treasury Department at the Hong Kong Office is responsible for [1]preparing regular treasury reports. And one of Mabel's duties is to generate up-to-date treasury reports	Summarising the task

4	*All the offices in Mainland China send both reports to the Beijing Office, where they are consolidated and sent to the Hong Kong Office for the preparation of the final treasury report.* *Daily Cash Report provides details of the company's cash position, and the information includes the cash balance of the company, the products in the investment portfolio and how financial /* *³derivatives are used.*	for the <u>upper management in Beijing</u>. ● Each of the branch offices prepares two reports: <u>Daily Cash Report</u> and <u>Treasury Biweekly Report</u>. All the offices in Mainland China send both reports to the Beijing Office, where they are consolidated and sent to the Hong Kong Office for the preparation of the final treasury report. ● Daily Cash Report provides details of the company's cash position, and the information includes the cash balance of the company, the products in the investment portfolio and how financial derivatives are used.	Reading the task
5	*Treasury Biweekly Report gives an analysis of the company's cash flow.*	<u>From S5's copy of writing task with own handwriting</u>	Summari sing the task
6	*It also provides cash flow forecast for the upper management's reference when planning ahead.* *Mabel is required to further consolidate all the information gathered by the Beijing Office in her treasury reports. To gather (pause) Beijing Office in Mainland China send both reports Oh and send to Hong Kong Office Mabel is required to further consolidate all the information*	● Treasury <u>Biweekly Report gives an analysis of the company's cash flow.</u> It also provides cash flow forecast for the upper management's reference when planning ahead. ● Mabel is required to further consolidate all the information gathered by the Beijing ⁽²⁾Office in her treasury reports. As mentioned above, a colleague in the Beijing office helps collect data and information from all branch offices in Mainland China before passing it to Mabel in Hong Kong for consolidation.	Reading the task
7	*gathered by the Beijing Office in her treasury reports. /*		Summari sing the task
8	*⁴As mentioned above, a colleague in the Beijing office helps collect data and information from all branch offices in Mainland China before passing it to Mabel.*		Reading the task

9	*I am Mabel Both your Manager, Y of the Treasury Department at the Hong Kong Office, as well as the upper management at the Beijing Office are not satisfied with the Treasury reports. Both parties are doubtful about the accuracy doubtful about the accuracy of the Daily Cash Report.*	<u>From S5's copy of writing task with own handwriting</u>
		
		     Situation
		     ● You are <u>Mabel</u>. Both your Manager, Y of the Treasury Department at the Hong Kong Office, as well as the upper management at the Beijing Office are not <u>satisfied</u>
		 proble <u>with the Treasury reports.</u>
		 m Both parties are <u>doubtful</u> about the ⁽¹⁾<u>accuracy of the Daily Cash Report.</u>
			Summari sing the task

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10	*One of the apparent worries of Y and the upper management at the Beijing Office is that the figures in those reports do not / ⁵match with the figures provided by Accounting Department.*	From S5's copy of writing task with own handwriting ● One of the apparent worries of Y and the upper management at the Beijing Office is that the figures in those reports do not match with the figures provided by <u>Accounting Department</u>.	Reading the task
11	Treasury Accounting Department		Summari sing the task
12	*One possible reason for such discrepancies is that in theory, only cash obtained from external sources is booked, and any internal transfers between any branch offices must be offset or eliminated; but in reality, this may not be the case.*	● One possible reason for such discrepancies is that in theory, only cash obtained from external sources is booked, and any internal transfers between any branch offices must be offset or eliminated; but in reality,	Reading the task
13	Intra-group transaction (writing notes)	this may not be the case. **Problem → Intra-group transaction** <u>From stimulated recall interview (2)</u> Ho: Right, so you are not the information collector, you are just consolidating everything. What are the words you wrote at the bottom of page one? S5: The problem of intra-group transaction that's the description in this paragraph. All these descriptions are about the treasury department in Hong Kong include all the intra-group transactions so that the balance the figure in the balance is actually overstated but it shouldn't be. Ho: The numbers, the figures should be the same. S5: And the discrepancy is mainly due to the intra-group transaction. Ho: Right, and where does the term come from? S5: The term comes from my accounting knowledge because it says it's internal transfer. Actually from the background I infer that it's a group and it is a company group and all the branches belong to that group so internal transfer actually means intra-group transactions.	Summari sing the task
14	*They also feel that the analysis in the Treasury Biweekly Report*		Reading the task
15	*is not in-depth enough.* (writing margin		Summari

	notes "P2") / [6]*A few members in the upper management in Beijing have also informally expressed dissatisfaction with both the content and the format of these reports* (pause)	**From S5's copy of writing task with own handwriting** **P2** ● They also feel that the analysis in the Treasury Biweekly Report is not in-	sing the task
16	*by saying that they do not fulfill their requirements. They do not however give more specific comments or guidelines as to how these reports should be improved. This has created a rather troubling situation for the Hong Kong Office because*	depth enough. ● A few members in the upper management in Beijing have also informally expressed dissatisfaction with both the content and the format	Reading the task
17	*without any concrete comments,*	of these reports by saying that they do not fulfill their requirements. They do not however give more specific comments or guidelines as to	Summari sing the task
18	*it is almost impossible to improve the treasury reports. /*	how these reports should be improved. This has created a rather troubling situation for the Hong Kong Office because without any concrete comments, it is almost impossible to improve the treasury reports. **From the video recording** S5 was underlining key words in protocol #15 during the pause.	Reading the task
19	[7]*The Beijing office*	**From S5's copy of writing task with own handwriting**	Summari sing the task
20	*has recently hired a new treasury officer, X. And one of his duties is to help collect data and information regarding cash management from all the branch offices in Mainland China, and then pass to Mabel for consolidation, and to prepare the final treasury reports.* *Your Manager, Y, saw this as a chance for improving the treasury reports prepared by the Hong Kong Office. For this reason, he asked you to write a memo to X.*	Writing Task ● The Beijing office has recently hired a new treasury officer, X. And one of his duties is to help collect data and information regarding cash management from all the branch offices in Mainland China, and then pass it onto Mabel for consolidation, and preparation of the final treasury reports. ● Your Manager, Y, saw this as a chance for improving the treasury	Reading the task
21	*The objective of the memo is to explain to X what the current problems are and provide him with some clue in order that he find ways to improve improve the quality of the reports.*	reports prepared by the Hong Kong Office. For this reason, he asked you to write a memo to X. The objective of the memo is to explain to X what the current problems are and provide him with some clue in order that he can find ways to help improve the quality of the reports. **From the video recording** S5 was underlining "The Beijing office" in protocol # 19.	Summari sing the task

22	Now the problem problem is accuracy the accuracy of accuracy of the daily cash report figures do not match / [8]by the Accounting Department include all the intra-group transaction maybe Accounting Department		From S5's copy of writing task with own handwriting ● One of the apparent worries of Y and the upper management at the Beijing Office is that the figures in those reports do not match with the figures provided by <u>Accounting Department</u>. ● One possible reason for such discrepancies is that in theory, only cash obtained from external sources is booked, and any internal transfers between any branch offices must be offset or eliminated; but in reality, this may not be the case. **Problem → Intra-group transaction**	Summari sing the task
23 Pre-Writing stage 1b: Planning	one possible current problem memo I am writing to **X**		From S5's copy of writing task with own handwriting **Current problem → X** **(1) Inaccuracy in daily cash report; not match figure with acct. Dept →**	Global planning for structure
24	**current problem is the inaccuracy in daily cash report**		**incorrect analysis in treasury biweekly report**	Global planning for content
25	um content and format *they do not however give more specific comments or guidelines as to how these reports* / [9]*should be improved this has created a rather troubling situation*		⇒ **Reason:** ⇒ **Intragroup transaction Hong Kong office includes internal transfer in consolidation**	Reading the task
26	concrete **inaccuracy in the daily report** and the reason maybe is due to **not match figure with Accounting Department reason is reason is** maybe due to the **intra-group transaction** but this is the problem of Mabel (pause)		→ **not concrete comments** ⇒ **Give details on every internal transaction → so eliminate** **Actual amount of transaction, date, transaction parties involved**	Global planning for content
27	oh yeah **Hong Kong Office** / [10](pause) **include internal transfer in consolidation**		**Recently,** <u>From stimulated recall interview (3)</u>	Global planning for structure
28	because there are **no concrete comments** just this problem biweekly report is not in-depth enough one way not concrete enough and give details on every internal transactions **give details** / [11]**on every internal transaction so** that it can be **eliminated**		Ho: So what were you doing? S5: I think I am clarifying with myself what the subject not the subject, the subject that I write to, like I am writing to X	Global planning for content
29	(pause) analyses biweekly report gives analysis of the company cash flow is also provide cash flow forecasts reference when planning ahead (pause) it's just thinking X how about details / [12]include		Ho: You mean your reader, who is your reader. S5: And then decide on what kind of content should be included in the memo.	Summari sing the task

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30	**actual amount** (drafting) **date** actual amount date **transaction party parties involved** all these helpful information (pause) which in turn **incorrect analysis in treasury biweekly report** /	From stimulated recall interview (4) Ho: You seem to be thinking at that time, internal transfer	Global planning for content
31	[13]X main duty is to collect data and information current problem provide some hints to improve the quality of in order to find ways to mmh main duty is to collect data and information	S5: Maybe I'm organising how to write... to talk about the problems first and then talk about the suggestions.	Summari sing the task
32	actual amount of transaction date the party involved what else mmh actual amount date party involved / [14]any more information intra-group no that's all the current problem is inaccuracy in daily cash report not match figure with the Accounting Department (pause) OK	Ho: Solutions, all the problems? S5: From what I've found that the problem seems one major problem is that the Beijing Office didn't give full details of the intra-group transactions so that links to the subsequent problem of inaccuracy and not... yeah, not in-depth so the main problem is in the data collection process so and the later problem is just a subsequent so Ho: the effect. S5: Yeah, so I just identify one problem the major problem and then give the solution on this problem.... Because it didn't give any hint on the solution in the background information, I also try to recite some knowledge in the accounting to see how to adjust this problem. And I come up with the Beijing Officer should give full details about the amount, the date, the parties that involved in that transaction so that the one who prepares the consolidation can use this kind of information to eliminate that balance	Global planning for content
33 **Writing stage: Writing the text**	[13:48]to X Treasury Officer / [15]Beijing Office from	From S5's written text To: X, Treasury Officer (Beijing Office) From: Mabel, Treasury Officer (Hong Kong Office) Re: Current problems and suggestions on the issue of data collection	Composi ng aloud
34	Mabel Mabel is me		Local planning for content
35	Mabel Mabel (pause) Treasury Treasury Officer / [16]Hong Kong Office		Composi ng aloud
36	date (pause) title current problems in (pause) current problems in cash data collection and suggestions (pause, then start typing the title) /		Local planning for content
37	[17]current problems and suggestions to the issue of (pause) cash data collection current problems and suggestions		Composi ng aloud

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38	on the issue (changing local structure) / [18]data collection		Changing local structure
39	it seems rather personal just to X

Ho: Can you keep talking please?

S5: OK it's just to X it's rather personal current problem OK | From stimulated recall interview (5)

S5: Oh at that time I've decided to include some phrase or some just briefly include what I'm what Mabel what the duty is and I refer to the background information to just looking for some key words so I can put in the first paragraph.

Ho: So you want to find some examples of Mabel's duties?

S5: Yeah. | Global planning for style and tone |
| 40 | As you may notice (inaudible) as you may notice | From S5's written text

As you may notice, one of my duties as a treasury officer is to consolidate all the data collected by you about cashflows and then generate both the Daily cash report and Treasury Biweekly report. | Composing aloud |
| 41 | recently I think recently / [19]there is um | | Local planning for content |
| 42 | one of my duties | | Composing aloud |
| 43 | memo (pause) one of my duties (pause) / | From the video recording

S5 was making changes in protocol #47. | Local planning for content |
| 44 | [20]one of my duties as a treasury officer is to consolidate all the | From stimulated recall interview (6)

Ho: You repeated the phrase "as you may notice" several times, why?

S5: I'm not sure if it is appropriate or not

Ho: What is appropriate?

S5: It seems starting like this not so good but I cannot come up with another better phrases so I keep it.

Ho: Oh, I see. What is it that you don't like about the phrase?

S5: I just feel uncomfortable if the opening is written like this because if it is business writing normally it won't be starting like this but later I consider it is just like it's not to open audience it's not to a lot of audience, just to X so later I convince myself this start is OK. | Composing aloud |
45	informa data		Local planning for structure
46	data of cash		Composing aloud
47	(pause: checking the task and changing local structure) all the data about cash in the company about the cash flow /		Changing local structure
48	[21]as you may notice one of my duties as a treasury officer is to consolidate all the data about cash flow		Local planning for structure
49	all the data collected by you about cashflows		Changing local structure
50	and then generate / [22]both the cash		Composing aloud
51	daily		Changing local structure
52	cash report and Biweekly Treasury Biweekly report. (pause) However, recently,		Composing aloud

53	however recently (pause) recently / [23]our problem cannot say I have problem (pause) recently as you may notice one of my duties as a treasury officer is to consolidate all the data collected by you about cashflows and then generate generate both the Daily cash report and Treasury biweekly report. However, recently (pause) / [24]I've come across I have come	From S5's written text However, recently, our department has realized some problems in the current data collection process, which we think will significantly affect the accuracy of both reports generated by the Hong Kong Officer.	Local planning for style and tone
54	our department has realised some problem	From stimulated recall interview (7)	Composing aloud
55	in the data collection in data some problems	Ho: Now the second sentence (pause), and then you seem to be checking something in the task. What were you checking?	Local planning for structure
56	in the current / [25]data collection process which we think will	S5: From my understanding of the background information, I notice that it is	Composing aloud
57	deter will prevent no	Mabel's problem in generating the consolidation report, but I don't want to say in the essay I have difficulties in generating the reports because X's data is	Local planning for style and tone
58	affect the accuracy (typing) of the both report mentioned has realised some problems in the current / [26]data collection process, which we think will affect will	not sufficient I don't want to write like that so Ho: Sorry what is it that you don't want to	Composing aloud
59	significantly	write about? You don't want to say that X is not able to provide you with information?	Changing local structure
60	affect the accuracy of both reports generated by the Hong Kong Office. I would like to draw you draw	S5: I don't want to say that I have difficulties in writing the consolidation report because you X didn't give me enough information so I was I think I was locating the paragraph Mabel's I'm just locating what the problem is and whether I can avoid saying that Mabel me I have such a problem in this and whether I can just rephrase in our department. I think this will be more appropriate. From stimulated recall interview (8) S5: I think at that time two words came to my mind one is deter and another one is prevent but of these words are very negative to X it's just like his fault and make me make mistakes, but if I change to affect I think this words will be more neutral it can be positively affect or negatively affect it's up to the interpretation of the readers rather than I say I put such a negative word here.	Composing aloud

61	Your	From S5's written text	Changing local structure
62	attention in the current situation and and / [27]the suggestions on the related problem.	I would like to draw your attention in the current situation and the suggestions on the related problem. So that basing on the accurate data, Hong Kong Office can produce high quality reports.	Composing aloud
63	So that (pause) as a whole quality of reports can be improved realised some problems in the current data collection process which we think will significantly affect / [28]the accuracy we think will significantly affect all reports (pause) generated by the Hong Kong Office I would like to draw your attention in the current situation and the suggestions on the related problem		Checking
		From the video recording	
		S5 was typing in protocol #64, and making changes in protocol #65.	
64	so that so that Hong Kong Office can can work base on / [29]the correct data (pause) so that	From stimulated recall interview (9)	Composing aloud
		Ho: I think you were saying "basing on the accurate data".	
65	basing on the correct accurate data Hong Kong Office can produce a high		Changing local structure
		S5: I think this phrase "basing on the accurate data" is added at that time.	
66	quality report. / [30]Can produce high quality		Composing aloud
67	reports OK	Ho: Yes. So is that the purpose of re-reading it so you can add more information to make your message clear?	Changing local structure
		S5: Mmh. Yeah.	
		Ho: Right.	
68	The main The discrepancy is resulted / [31]because Hong Kong office reason	From S5's written text	Composing aloud
69	not main reason major problem		Changing local structure
		The major problem in current situation is that the figures generated by Hong Kong Treasury office do not match with that of Accounting Department. The discrepancy is resulted because Hong Kong office does not have sufficient details on the intragroup transactions. As a result, they also include the internal cash transfer between branches while the correct treatment should be offset such balance. This problem not only affects the accuracy of the Daily cash report, it also in turns affect the usefulness of Treasury Biweekly report regarding cash flow forecast matters.	
70	the major problem in current situation is that (pause) the figures (pause) / [32]generated by Hong Kong Treasury office does not does not match with that of Accounting Department. This / [33]this discrepancy is mainly		Composing aloud
71	the discrepancy (pause) the discrepancy the major problem in the current situation is that the figures generated by Hong Kong Treasury office does not match with that of Accounting Department.		Local planning for content
72	The discrepancy is resulted because Hong Kong office do not have		Changing local structure
73	does not have sufficient details on the intragroup transactions. As a result, they also include also include the internal / [34]transfer between branches internal	From the video recording	Composing aloud
74	Cash	S5 was checking the writing task.	Changing local structure

75	transfer between branches	From stimulated recall interview (10)	Composing aloud
76	(pause) internal transfer between any branch office must be offset in reality this may not be the case	Ho: So you were just re-reading the sentence that you wrote, why did you re-read?	Reading the task
77	Ho: Can you speak louder please? S5: The discrepancy is resulted because Hong Kong Office does not have sufficient details on the intragroup transactions. / [35]As a result they also include as a result they also include the internal cash transfer between branches	S5: I think I want to you ask me to keep talking. At that time I was actually thinking how to go to the next sentence saying correct treatment should be offset such balance because I want to link this part to the previous sentence at that time I was thinking how to link to two.	Local planning for structure
78	while the correct treatment		Composing aloud
79	should be offsetting should be offset		Local planning for structure
80	should be offset such transactions. This /		Composing aloud
81	[36]The major problem in current situation is that the figures generated by Hong Kong Treasury office do not match with that of Accounting Department. The discrepancy is resulted because Hong Kong office does not have sufficient details on the intragroup transactions. As a result they also include the internal cash transfer between branches while the correct treatment should be offsetting such transactions.		Local planning for content
82	This problem (pause) not only affects the not only affect the accuracy /		Composing aloud
83	[37]not only affect the accuracy		Local planning for content
84	of the Daily cash report, it also in turns affect the usefulness of Treasury Biweekly report in regard		Composing aloud
85	regarding (pause: checking the task) /		Changing local structure
86	[38]cash flow forecast forecast matters. To (pause: checking the task) to improve the situation I suggest I suggest you to collect / [39]concrete details on	From S5's written text To improve the situation, I suggest you to collect concrete details in every transaction involved by each China branches. This is	Composing aloud
87	the concrete details on the trans	particularly important to decide what kind of accounting treatment should be in placed on each transaction. So that it can facilitate Hong Kong Office to eliminate	Local planning for content
88	every transaction involved by each China branches. / [40]This is particularly important important to	the amount on intragroup transaction which is originally booked, basing on the full details reported from Beijing Office.	Composing aloud

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89	(pause) to improve the situation I suggest you to collect concrete details	This will be helpful to Treasury Department in producing a figure which matches with the one produced by Accounting Department. Full details should include the parties involved in the intragroup transaction, the date and the actual amount of transactions.	Local planning for content
90	in		Changing local structure
91	every transaction involved by each China branches. This is particularly important to this is particularly (pause) / [41]this is particularly important to to what	From stimulated recall interview (11) Ho: You seem to be thinking what to write	Local planning for content
92	to to decide what kind of accounting treatment	next. This is particularly important to, and then you stopped.	Composing aloud
93	this is particularly important to decide what kind of accounting treatment to decide what kind of accounting treatment	S5: Yeah. Ho: What were you thinking at that time?	Local planning for content
94	should be in placed / [42]should be in placed on each transaction. (pause) for example Hong Kong office can base on the details of intragroup transactions / [43]to eliminate eliminate some errors which transaction	S5: How to write the following sentence. Ho: Were you planning the content of the following sentence or	Composing aloud
95	can base on the details of intragroup transaction to eliminate	S5: The content. Ho: You were planning the content?	Local planning for content
96	the amount which is originally booked.	S5: Yeah.	Composing aloud
97	This will / [44]be helpful to produce a figure		Local planning for structure
98	this will be helpful to Treasury Department in producing a figure which match which matches the one by Accounting Department /		Composing aloud
99	[45]Accounting Department.		Local planning for content
100	All the details of transaction		Composing aloud
101	the details of transaction the details of transaction		Local planning for content
102	should should include the parties / [46]involved		Composing aloud
103	(pause) no concrete details	From the video recording	Local planning for structure
104	full full details.	S5 was making changes in protocol #104.	Changing local structure
105	should include parties involved / [47]in the intragroup transaction		Composing aloud

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10 6	the time		Local planning for content
10 7	the date of transaction and the actual amount actual		Composing aloud
10 8	amount in actual amount (pause) actual amount of involved / [48]the date and the actual amount		Local planning for content
10 9	of the transaction (change side) with adequate details, the mistake of including internal transfer can be avoided /	From S5's written text I hope the above suggestion will be useful to you regarding on what kinds of data should be collected. As a result, with adequate details, the mistake of including internal transfer can be avoided.	Composing aloud
11 0	[49]I hope (pause) can be avoided does it need ending		Global planning for structure
111 Post-writing stage: Revising and Editing	As you may notice one of my duties as a treasury officer is to consolidate all the data collected by you about cashflow collected by you about cashflows and then generate both the Daily cash report and Treasury Biweekly report. However, recently, our department has realized some problems in the current data collection process, which we think will / [50]significantly affect the accuracy of the both reports generated by the Hong Kong Office. I would like to draw your attention in the current situation and the suggestions on the related problem. So that basing on the accurate data, Hong Kong Office can produce high quality reports. The major problem in current situation is that the figures generated by Hong Kong Treasury office does not match with that of Accounting Department. The discrepancy is resulted because Hong Kong office does not have sufficient details on the intragroup transactions. As a result, they also include the internal cash transfer between branches while the correct treatment should be offset such such /		Checking
11 2	[51]such balance		Changing local structure

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11 3	This problem not only affect the accuracy of the Daily cash report, it also in turns affect the usefulness of Treasury Biweekly report regarding the cash flow forecast matters. To improve the situation, I suggest you to collect concrete details in every transaction involved by each China branch. This is particularly important to decide what kind of accounting treatment should be in placed on each transaction. For example Hong Kong office can base on the details (pause) /		Checking
11 4	[52]does Hong Kong office can base on the details of intragroup transaction can base on the details of intragroup transaction		Local planning for content
11 5	To eliminate to eliminate the amount		Changing local content
11 6	which is originally booked does		Checking
11 7	it can So that it can facilitate / [53]Hong Kong Office Hong Kong Office to eliminate the amount		Changing local content
11 8	which is originally booked booked, originally booked		Checking
11 9	basing on the details of the intragroup transactions. (pause)		Changing local content
12 0	This will be helpful to Treasury Department in producing a figure / [54]which matches		Checking
12 1	with the one		Changing local structure
12 2	matches (pause) which		Checking
12 3	matches with match with the one match		Changing local structure
12 4	produced by (changing local structure) Accounting Department. Full details should include the parties involved in the should include the parties involved in the intragroup transaction, the date and the actual amount of transactions. Can [55]be with adequate details the mistake of including internal transfer can be avoided.		Checking
12 5	I hope the above suggestion I hope the above suggestion will be useful to you regarding what kind of data should be collected. And		Changing local content

12 6	/ [56]umuh mistake <u>with adequate details the mistake of including internal transfer can be avoided</u> <u>As you may notice one of my duties as a treasury officer is to consolidate all the data collected by you about cashflow and then generate both the Daily cash report and Treasury Biweekly report. Our department has realized some problems in the current data current data collection process, /</u> [57]<u>which we think will significantly affect the accuracy of both the reports generated by the Hong Kong Office.</u>		Checking
12 7	Accuracy of both reports	<u>From the video recording</u> S5 was deleting the word "the" in protocol #127.	Changing local structure
12 8	<u>I would like to draw your attention in the current situation and the suggestions on the related problem. So that basing on the accurate data, Hong Kong Office can produce.</u> <u>The major problem in current situation is that the figures generated by Hong Kong office figure</u>		Checking
12 9	Do not match		Changing local structure
13 0	<u>with that of Accounting Department. The discrepancy is resulted because Hong Kong office does not have sufficient details on the intragroup transactions. /</u> [58]<u>As a result, they also include the internal cash transfer between branches while the correct treatment should be offset</u>		Checking
13 1	should be should be offsetting such balance.		Changing local structure
13 2	<u>This problem not only affects the accuracy of the Daily cash report, it also in turns affect the usefulness of Treasury</u> <u>I suggest you to collect concrete details in every transaction involved by each China branches. This is particularly important to decide what kind of accounting treatment should be in placed on each transaction. So that it can so that /</u> [59]<u>to eliminate the amount which is originally booked, so that it can facilitate Hong Kong Office to eliminate the amount which is the amount about</u>		Checking

13 3	on intragroup transaction		Changing local content
13 4	which is originally basing on basing on the full details reported (making changes) from Beijing Office. / [60]We think this be helpful (pause) no(making change)		Changing local content
13 5	This will be helpful to Treasury in producing a figure which matches with the one produced by I hope the above suggestion will be useful to you regarding I hope the above suggestion will be useful to you regarding /		Checking
13 6	[61]what kind of data should be collected.		Changing local content
13 7	And as a result as a result		Changing local structure
13 8	OK[60:55]		Checking

An overview of S5's use of writing strategies for Task 1

Task Orientation				Planning						Composing aloud	Revising and Editing		
R E A D	Interpreting the task			Global planning			Local planning			Composing aloud	Checking	Making changes	
	Su	P	Cl	C	S	St	C	S	St			LC	LS
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2													
	3												
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Key: Su   Summarising the task   C   Content   S   Structure
        P   Paraphrasing the task   GC   Global content   GS   Global structure
        Cl   Clarifying the task   LC   Local content   LS   Local structure
        Read   Reading the task   St   Style and tone

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Task Orientation				Planning						Composing aloud	Revising and Editing		
READ	Interpreting the task			Global planning			Local planning				Checking	Making changes	
	Su	P	Cl	C	S	St	C	S	St			LC	LS
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Task Orientation				Planning						Composing aloud	Revising and Editing		
R E A D	Interpreting the task			Global planning			Local planning				Checking	Making changes	
	Su	P	Cl	C	S	St	C	S	St			LC	LS
										92			
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APPENDIX 16: S1'S USE OF WRITING STRATEGIES IN TASK 2

	Think-aloud protocols	Evidence from different sources	Strategy
1 Pre-writing stage 1a: Task orientat-ion	Ho: [1]OK you can start anytime you like. S1: OK so is there a time limit? Ho: No there's no time limit. S1: *ABC Co is an*	From S1's copy of writing task with own handwriting **Background** • ABC Co is an <u>insurance company</u> in Hong Kong. Florence works as an Assistant Manager, Finance in the Business Services Department.	Reading the task
2	*insurance company*		Summari sing the task
3	*in Hong Kong. Florence works as an Assistant Manager, Finance in the Business Services Department.*		Reading the task
4	*One of Florence's* Ho: Can you speak up please? S1: OK *review cheque payment instructions prepared by her subordinates*	From S1's copy of writing task with own handwriting • One of (Florence's) daily duties is to <u>review cheque payment instructions prepared by her subordinates</u>, before passing to the authorised signers to effect payments.	Summari sing the task
5	*Florence's daily duties before passing to the authorised signers to effect payments. ABC Co outsources cheque issuance to [name of bank] and the payment authorisation process is done via*		Reading the task
		From S1's copy of writing task with own handwriting • ABC Co outsources cheque issuance to [name of bank] and the payment authorisation process is done via <u>internet</u>, a web-based programme called <u>Paylink</u> that was introduced by the Senior Manager, Finance in mid October 2002.	
6	*internet,*		Summari sing the task
7	*a web-based programme called*		Reading the task
8	*Paylink*		Summari sing the task
9	*that was introduced by the Senior Manager, Finance*		Reading the task
10	*before 4:30p.m. every day cut-off time imposed by [name of bank]*	From S1's copy of writing task with own handwriting • All payment instructions have to be authorised on the computer screen by the signers before [<u>4:30 p.m. every day,</u>] a cut-off time imposed by [<u>name of bank</u>].	Summari sing the task

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11	/²*The payments are authorised according to the authorisation limits as tabulated below* (pause: 11 seconds) *amount level of authorisation required* (pause: 12 seconds) *Paylink introduced in mid October the cheque authorisers have been experiencing problems adapting to it. There have been occasional delays, and this means*	From S1's copy of writing task with own handwriting • The payments are authorised according to the authorisation limits as tabulated below: | Amount	Level of Authorisation required
Less than or equal to HK$25,000	2 B signers
HK$25,001 – HK$500,000	1A + 1B signers
Any amount over HK$500,000	2A signers	 **Situation** • Since Paylink was introduced in mid October, the cheque authorisers have been experiencing problems adapting to it. There have been occasional delays, and this means Florence cannot return cheques within 2 business days, especially for cheques over HK$25,000.	Reading the task
12	*Florence cannot return cheques within 2 business days, especially for cheques over HK$25,000.*		Summari sing the task
13	*Three reasons one is*	From S1's copy of writing task with own handwriting • There are three reasons for such delays. First and foremost, the cut-off time imposed by [name of bank] is 4:30 p.m. This is problematic when A signers are busy at work and cannot physically log on their computers.	Reading the task
14	*cut-off time imposed 4:30/³when A signers are busy*		Summari sing the task
15	*at work and cannot physically log on their computers The second problem is that the*		Reading the task
16	*internet environment*	• The second problem is that the internet environment can be rather unstable at times, and this makes the authorisation procedure much longer than the old method whereby authorisers manually sign on the cheques.	Summari sing the task
17	*can be rather unstable at times, and this makes the authorisation*		Reading the task
18	*process much longer*		Summari sing the task
19	*than the old method whereby authorisers manually sign on the cheques.*		Reading the task
20	*The third problem is that for business trips without informing the Business Services Department; and because no authorisers are available to carry out the cheque authorisation procedure.*	From S1's copy of writing task with own handwriting • The third problem is that A signers are sometimes out of town for business trips without informing the Business Services Department; and because of this miscommunication, no authorisers are available to carry out the cheque authorisation procedure.	Summari sing the task
21	*The situation has become more serious like* (pause: 6 seconds) *To complicate the*		Reading the task

	situation, the outsourced cheque issuing procedures performed by [name of bank] is a new /[4]initiative and authorisers occasionally report that the internet environment is unstable and it takes a much longer time than before in authorizing payments (pause: 7 seconds)	From S1's copy of writing task with own handwriting • The situation has become more serious recently. The other departments are beginning to complain about the late return of cheques. And this has drawn the attention of the Senior Manager, Finance. • To complicate the situation, the outsourced cheque issuing procedures performed by [name of bank] is a new initiative and authorisers occasionally report that the internet environment is unstable and it takes a much longer time than before in authorizing payments (previously, authorizers sign on cheques, instead of effecting payments on the computer screen)	
22	*write a business case in the form of memo*	From S1's copy of writing task with own handwriting	Summarising the task
23	*to be submitted to the senior management the objective is to*	Writing Task	Reading the task
24	*draw the A signers' attention*	• The Senior Manager, Finance had asked Florence to write a business case in form of a [memo], to be	Summarising the task
25	*of the current cheque authorisation procedures and the recent delays of cheque issuance To suggest solutions to minimise such delays The business case should be brief, precise and to the point. (pause; 5 seconds)*	submitted to the senior management. The objective of this business case is two-fold: ■ To draw the A signers' attention of the current cheque authorisation procedures and the recent delays of cheque issuance ■ To suggest solutions to minimise such delays • The business case should be brief, precise and to the point.	Reading the task
26 Pre-writing stage 1b: Planning	*draw A signers' attention /[5]three reasons are one cut-off time is 4:30 p.m. problematic when A signers are busy second internet environment can be rather unstable at times or makes the authorisation procedure much longer than the old method whereby authorisers manually sign on complicated three signers are sometimes out of town without informing and so no authorisers are available to carry out the cheque authorisation procedure. (pause: 9 seconds) /[6](pause: 12 seconds) the main problem is that Florence cannot return cheque payment within two business days especially for cheques over 25000 (pause: 11 seconds)*	From video recording S1 was planning verbally by reading what she underlined in the task.	Summarising the task

27	*so the memo has to start with a um recent problem which is /[7]on the delays of the cheque payment the authorisation of the cheques (pause: 11 seconds) and mostly because of the (pause: 4 seconds) A signers are busy (writing)*	From S1's copy of writing task with own handwriting - **Recent problem: delays on authorisation of cheques – mostly because of A signers** - **Suggesting solutions → 3 major problem** 1. **A signers: Reminded** 2. **Florence: set some time limit A signers: get familiar w/ system [name of bank]** 3. **Communication – A signers Business** From stimulated recall interview (1) Ho: So you were still planning. You were still planning your writing. S1: Yes. Ho: What were you thinking when you were planning? S1: I was trying to refer back to the situation because um I know that there must be an introduction part in the memo. and so in the introduction I thought I should include the reason problem that Florence was having and then when I wrote the main part of the memo. I try to refer back to three major difficulties when she was having the Paylink system and so I was actually thinking about the suggestions one by one referring back to the situation that she had.	Global planning for content
28	*and so Florence has to also suggest solutions and there are altogether three reasons and so she has to suggest solutions according to the three major problems /*		Global planning for structure
29	[8]the first is that the cut-off time is 4:30 p.m. by the [name of bank] maybe the **A signers** should be **reminded** to log in before a particular time and **Florence** herself might have to set up a timeframe in which the cheques have to be signed and that should be prepared before a specific time (pause: 5 seconds) /[9]so remind the A signers and for Florence she would also **set some time limit** for herself	From stimulated recall interview (2) Ho: You were talking about a timeframe. S1: Yeah Ho: Why? S1: Actually at first when I was planning I was thinking about whether the A signers should think of a time limit for themselves	Global planning for content

30	then the second problem is that the internet environment is rather unstable um and perhaps this is because the Paylink system has to be launched for a very short period of time maybe um when the A signers got used to the internet environment with the Paylink system maybe the problem can be solved um maybe Florence can now suggest the **A signers** to try to / [10]**get familiar with the system** (pause: 5 seconds) and probably the **[name of bank]** could provide some assistance have to start writing the memo itself	so that um they would take some time to log onto the computer system and then to authorise the cheques but later when I was really writing then I realised that maybe it's not so proper to state something on the memo like this because what I would suggest I would suggest them to remember to log on but for the timeframe they should have that in mind because their rank is more senior than Florence. If I write something like this then it is like very impolite and so I didn't really write that down.	Global planning for content
31	um and the third one would be the third problem is that A signers are sometimes out of town um perhaps there should be better **communication** between A **signers** and the **Business** Services Department um because when the A signers leave the town then um the cheque amount that is over HK$25000 / [11]cannot be authorised then that might bring a lot of trouble and so um maybe the A signers can submit a plan for business trips so that the Business Services Department could have some ideas about um when the cheque should be prepared and prior to the business trips of the A signers (pause: 7 seconds) and here's the framework and now maybe I		Global planning for content
32	first of all is the format of the memo / [12]maybe I'll have to start from something basic like typing memorandum and then this memo should be submitted to the senior management and so let me look there first any information about the senior management given here um should I write it	From stimulated recall interview (3) Ho: You seemed to be looking for something. What were you looking for? S1: I was checking who should I write this to. Ho: Oh the addressee. S1: Yeah finally I realise that there is only one person who seems to be responsible for this matter and he was the senior manager finance. Ho: OK.	Global planning for style and tone
33 **Writing stage:** **Writing the text**	to the <u>senior management</u> of the <u>finance</u> to (start typing) and it is from my name is <u>Florence</u> / [13]of <u>Business Services Department</u>	From S1's written text To: Senior Manager, Finance	Composing aloud

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34	the subject would be maybe I'll write because it is about the delays and the authorisation of cheques and	From: Florence, Business Services Department Subject: Recent delays on authorization of cheques	Global planning for content
35	so the <u>subject</u> should be <u>recent delays on authorisation of cheques</u>	From stimulated recall interview (4)	Composing aloud
36	and because I'll provide some suggested solutions but it's a little bit weird to include it in the subject so maybe that's for the subject	S1: No, at that time I was thinking about the subject. I wrote recent delays on authorisation of cheques and then I was thinking whether I should say and some solutions and then I didn't put it down because I feel that for the subject I shouldn't make it too complicated maybe just very plain and clear.	Global planning for content
37	and then I'll start writing the memo by / [14]mentioning the recent problem um since Paylink since October um the Paylink cheque system	From stimulated recall interview (5) Ho: What were you checking at that time?	Local planning for content
38	(pause: 15 seconds) maybe I can make it more simple by talking about /[15]the problems directly um	S1: I was just um trying to phrase the introduction part of the memo and I was checking the date and how long has it been implemented but actually it didn't mention how long it was but it just mention that it started from the mid October	Local planning for structure
39	<u>the newly introduced Paylink system has brought</u> a has brought <u>our department problems since mid October</u>	From S1's written text	Composing aloud
40	this is the problem	The newly introduced Paylink system has brought our department problems since mid October. It has been found that the cheques over HK$25,000 have been delayed for some reasons. In order to tackle with those problems, here are some suggestions:	Checking
41	um with res um		Composing aloud
42	<u>it has been found that</u>		Changing local structure
43	<u>the cheques</u> /[16]<u>over that amount have not been</u>	From the video recording	Composing aloud
44	<u>have been delayed</u>	S1 was making changes in protocols # 42 & 44.	Changing local structure
45	<u>for some reasons in order to tackle with</u>		Composing aloud
46	this		Local planning for structure
47	<u>those problems</u> there are		Composing aloud
48	<u>here are</u>		Changing local structure
49	<u>some suggestions</u>		Composing aloud
50	first one is about /[17]the A signers and about the cut-off time um		Local planning for content

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51	we understand that the A signers are busy at work but in order to cope with the cut-off time imposed by [name of bank] which is 4:30 p.m. um / [18]we are suggesting that A signers should be reminded to log on to the system for authorisation each day (pause)	From S1's written text 1. We understand that the A Signers are busy at work, but in order to cope with the cut-off time imposed by [name of bank], which is 4:30p.m., we are suggesting that A signers should be reminded to log on to the system for authorization each day.	Composing aloud
52	authorisation	From stimulated recall interview (6)	Checking
53	um in addition the BSD would also	Ho: Seems that you were not quite sure what to write. You were trying something on the keyboard.	Composing aloud
54	um perhaps this is not needed / [19]in this memo because I just for internal department	S1: I think that time I was just thinking about whether I should just like what I said I was thinking about whether I should actually add some more details about the suggestions. That mean should I tell the senior management how they should actually do the job better. That was what I was just thinking about. And then finally I came up with the idea that that may be a little bit impolite so I didn't include those details. From the video recording S1 was deleting what she wrote in protocol #54.	Changing local style and tone
55	um the second problem is about the A signers which are not used to the new system um		Local planning for content
56	in view of	From S1's written text	Composing aloud
57	the um problem	2. In view of the condition that the A Signers are not yet familiarized with the Paylink system, it is suggested that they should try to get familiarized as soon as possible. The staff from [name of bank] may also be helpful in this matter.	Local planning for structure
58	the condition that the A signers are not yet familiar with		Composing aloud
59	familiarise with		Changing local structure
60	the new sys	From the video recording	Composing aloud
61	with the Paylink system	S1 was making changes in protocol # 61.	Changing local structure

62	We		Local planning for structure
63	it is suggested that / [20]they should (pause: 6 seconds) try to get familiarised as soon as possible the staff from [name of bank] may also be helpful in this matter		Composing aloud
64	number three is about the communication problem between the A signers and the Business Services Department um um in		Global planning for content
65	a stronger / [21]communication between the A signers and the Business Services Department is also highly	From S1's written text	Composing aloud
66	is also needed	3. A stronger communication between the A Signers and the Business Services Department is also needed. This is to make sure that when the A Signers are leaving the territory for business trips, the cheques could still be authorized. If some of the A Signers are not available, our department could access the other A Signers in order to get the cheques authorized on time.	Changing local structure
67	um this is to make sure that when the A signers are leaving the territory for business trips the cheques could still be authorised /		Composing aloud
68	[22] (pause: 16 seconds) Ho: Keep talking please. S1: And so when I look at the authorisers I find a list with a few people on them so that um	From stimulated recall interview (7) Ho: This is the only place where I asked you to keep talking. This is the only time where you kept silent for some time. So what were you thinking? You just finished writing the sentence "This is to make sure that when the A Signers are leaving the territory for business trips, the cheques could still be authorized". And then you seem to get stuck there. S1: Because at that time, I was thinking if how many A signers there were and then I was checking with the background information that I was given, and then I realise there were Mr A to Miss E, altogether five person. I feel that the suggestion I was making was actually OK. That means that if Mr A has left the territory then I could actually contact the other A signers.	Local planning for content
69	if some of the A signers are not available our department could access the other A signers in order to get the cheques authorised on time		Composing aloud
70	we would like / [23]finally there should be some words um which let the senior management know how to contact Florence and maybe they could have further discussion about this issue so um we would like um to thank no need to thank them	From stimulated recall interview (8) Ho: What were you thinking then? So now you finished writing. S1: I was thinking about the last paragraph. And I was thinking whether I should thank the senior manager but anyway I finally feel that there's nothing he has done so far that I	Global planning for content

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		have to thank him and so I was just thinking about what I should say to conclude and I finally choose to say that if you have any questions or comments maybe you can contact me and so that we could actually try to exchange ideas yeah	
71	should you have	From S1's written text	Composing aloud
72	further if you have <u>any</u> questions about this matter or	Should you have any questions or comments about this matter, please contact me at the extension of XXXX.	Local planning for structure
73	questions / [24] or comments about this matter please contact please contact me at the extension of certain number thank you for your kind		Composing aloud
74	there's no need to say thank you		Changing local content
75	maybe this memorandum yes I am done I guess Ho: Have you saved it? S1: Not yet. I'll save. Ho: OK. You've finished everything? S1: Yeah Ho: OK [23:52]		Checking

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An overview of S1's use of writing strategies for Task 2

Task Orientation			Planning					Composing aloud	Revising and Editing		
Reading the text	Interpreting the task		Global planning			Local planning			Checking	Making changes	
	Su	P	C	S	St	C	S			LS	LSt
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	2										
3											
	4										
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Key:	Su	Summarising the task	C	Content	S	Structure
	P	Paraphrasing the task	GC	Global content	GS	Global structure
	Cl	Clarifying the task	LC	Local content	LS	Local structure
	Read	Reading the task	St	Style and tone		

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Task Orientation			Planning					Composing aloud	Revising and Editing			
Reading the text	Interpreting the task		Global planning			Local planning			Checking	Making changes		
	Su	P	C	S	St	C	S			LC	LS	LSt
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							46					
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APPENDIX 17: S2'S USE OF WRITING STRATEGIES IN TASK 2

	Think-aloud protocols	Evidence from different sources	Strategy
1 Pre-writing stage1a: Task Orienta-tion	S2: So I can start? Ho: OK. S2: [1]Yeah sure um again I'm looking at I am doing a writing task so um this time I'm *the senior manager* and um I am *Florence* and I have *to write a*	<u>S2's copy of writing task with own handwriting</u> *Writing Task* ● The Senior Manager, Finance had asked Florence to write a <u>business case in form of a memo</u>, to be submitted to <u>the senior management.</u> The <u>objective</u> of this business case is two-fold: ■ To (draw) the A signers' attention of the current cheque authorisation procedures and the recent delays of cheque issuance ■ To <u>suggest solutions</u> to minimise such delays ● The business case should be <u>brief, precise and to the point.</u> *audience*	Paraphras ing the task

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2	*business case* as in a *form of memo* um and um the audience is *the senior management* so I am going to write out um I have to pay attention to a few things like um the format of my writing and the **audience** and also *the objective* of my writing I have to the objectives one is *to draw the* um draw the *attention of the current cheque* so it's something related to a rating of cheque I think oh I should that later / [2]and I have to *suggest solutions to minimise delays* so um I think we have a problem of cheque delays and I have to suggest solutions to that and there's a requirement that *business case should be brief, precise and to the point.*	<u>From stimulated recall interview (1)</u> Ho: How did you know that you have to pay attention to a few things? I need to pay attention to the format, the audience, so how did you decide that? S2: I think this is what I haven't done last time because um from the experience of the last writing, then I understand that I need to pay attention to the objective well it's actually another confirmation before I really start the writing so I remember last time I didn't do so, so this time I try to confirm a few things before I start it so it's the objectives, and the audience and um these things is the main body of the writing. Ho: So you were not only reading the task, right, what else were you doing during that time? S2: I was sort of trying to analyse them or try to summarise I mean because I want to digest the information as along when I try to read it this time so I try to like read it and I try to digest and summarise a few points what they are actually talking about. <u>From the video recording</u> S2 was underlining key words in the task in protocol #2.	Summari sing the task
3	So now I'm looking at the background and the situation. So *ABC Company* I think it's the company that I'm going to work on *an insurance company* and um my position is *Assistant Manager* working in the *Finance Department*	<u>From S2's copy of writing task with own handwriting</u> ***Background*** • ABC Co is an insurance company in Hong Kong. Florence works as an Assistant Manager, Finance in the Business Services Department.	Paraphras ing the task
4	and my *daily duties*		Summari sing the task
5	is to *review cheque* so I'm doing something about the cheque um and OK so I'm going to *review the cheque payments* and then um review so that / [3]everything is OK before the people before the authorised signers are going to sign it so so that's why I have a duty to prevent the cheque delays because if I'm not doing the cheque payment I mean if I'm not doing the review well then maybe the cheque turn out to be a wrong one and there may be delays I think and um	• One of Florence's <u>daily duties</u> is to review cheque payment instructions prepared by her subordinates, before passing to the authorised signers to effect payments.	Paraphras ing the task
6	OK so what *ABC Company* is doing is that is *outsources cheque issuance*	<u>From S2's copy of writing task with own handwriting</u>	Reading the task

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7	so it's doing something with a bank and OK so	• ABC Co outsources cheque issuance to [name of bank] and the payment authorisation process is done via internet, a web-based programme called Paylink that was introduced by the Senior Manager, Finance in mid October 2002. • All payment instructions have to be authorised on the computer screen by the signers before 4:30 p.m. every day, a cut-off time imposed by [name of bank]. • The payments are authorised according to the authorisation limits as tabulated below:	Paraphrasing the task
8	*the process is done via internet* umuh *that was introduced* OK so *all payments instructions have to be authorised*		Reading the task
9	OK so that's why I think I've got to do / [4]um try to propose that the payment instructions have to be authorised before well as soon as possible at a time earlier than 4:30 so to prevent the cheque delays so authorised the payments are authorised according to OK so there are different amounts of cheques um there are different people authorising and OK and this list shows um who are the authorised signers and the next point tells me how many cheques are they processing each day and the amount well the estimation of the amount of cheques and also /		Paraphrasing the task

Table (in right column, protocol #9):

Amount	Level of Authorisation Required
Less than or equal to HK$25,000	2B signers
HK$25,001 – HK$500,000	1A + 1B signers
Any amount over HK$500,000	2A signers

• List of authorised signers are tabulated below:

A authoriser	B authoriser
Mr A (Chief Executive Officer)	Mr F (Senior Manager, Finance)
Mr B (Deputy CEO)	Ms G (Manager, Finance)
Mr C (Chief Financial Officer)	Mr H (Assistant Manager, Finance)
Mr D (Legal Counsel)	Ms I (Assistant Manager, Finance)
Ms E (General Manager, Customer Services)	

• Around 150 cheques are processed every day, and around 10% of cheques are over HK$25,000

From the video recording

S2 was look at the task in protocol #9.

10	[5]*service pledge of the Business Services Department all cheques have to be returned to payees within two business days*	<u>From S2's copy of writing task with own handwriting</u> • As a service pledge of the Business Services Department, all cheques have to be returned to payees within 2 business days	Reading the task
11	I don't quite understand this but maybe I'll come back later		Clarifyin g the task
12	and the situation is um OK the cheque OK the cheque if the people authorising cheques *have been experiencing problem* so *there are* delays *occasion delays*	<u>From S2's copy of writing task with own handwriting</u> *Situation* • Since Paylink was introduced in mid October, the cheque authorisers have been experiencing problems adapting to it. There have been occasional delays, and this means Florence cannot return cheques within 2 business days, especially for cheques over HK$25,000.	Reading the task
13	OK OK the delays means that I cannot return the cheques within two days OK so this is something related to the point just now the service pledge of the Business Services Department all cheques have to be returned to payees OK the payees payees OK the payees are people who receive the cheques have to be returned within two business days OK		Clarifyin g the task
14	*there are three reasons /*	<u>From S2's copy of writing task with own handwriting</u> • There are three (reasons) for such delays. First and foremost, the [1]cut-off time imposed by [name of bank] is 4:30 p.m. <u>This is problematic when A signers are busy at work</u> and cannot physically log on their computers. • The second problem is that the internet environment can be [2]rather unstable at times, and this makes the authorisation procedure much longer than the old method whereby authorisers manually sign on the cheques. <u>From the video recording</u> S2 was numbering these two key points in protocols #17, 22 & 24.	Reading the task
15	[6]OK the reasons *for such delays*		Summari sing the task
16	and and in the solutions I think I have to pinpoint to these delays		Global planning for content
17	so the first one is *the cut-off time*		Summari sing the task
18	maybe the cut-off time is too early yeah yeah yeah because		Paraphras ing the task
19	*A signers are are busy*		Summari sing the task
20	OK and so they are I think they are not physically available at before 4:30 and that's why they cannot um um sign sign the cheques before 4:30 and		Paraphras ing the task
21	*the second problem is the internet environment*		Reading the task

22	OK so it's *unstable* internet environment is the second point and um OK		Summarising the task
23	so this takes a much longer time.		Paraphrasing the task
24	For *the third problem is sometimes out of town*	<u>From S2's copy of writing task with own handwriting</u>	Summarising the task
25	so it's something related to A signers not available or they are very busy /	• The third problem is that A signers are sometimes out of town for business trips without informing the Business Services Department; and because of this [3]miscommunication, no authorisers are available to carry out the cheque authorisation procedure.	Paraphrasing the task
26	[7]*because of this miscommunication not all authosiers are available to carry out the cheque*		Reading the task
27	OK so it's not only that A signers are busy it's also some communication problem because A signers though haven't told people that he's out of town so people rely on him and OK so maybe I have to do something on that so		Paraphrasing the task
28	*the situation have become more serious*	<u>From S2's copy of writing task with own handwriting</u>	Reading the task
29	and maybe I have to mention that they have to deal with this situations as soon as possible because it's getting	• The situation has become <u>more serious recently</u>. The other departments are beginning to complain about the late return of cheques. And this has drawn the attention of the Senior Manager, Finance.	Paraphrasing the task
30	*more serious recently*		Summarising the task
31	And um serious in a sense that people of *other departments are* starting *to complain about* this this situation and this will maybe affect the overall morale and maybe the efficiency so I have got to explain to people on that to call to call for action /	<u>From the video recording</u> S2 was underlining key words "more serious recently" in the writing task in protocol # 30.	Paraphrasing the task
32	[8]*and this has drawn the attention* OK so *drawn the attention of the senior manager*		Reading the task
33	OK so the situation is even more complicated that *the out-source cheque issuing procedures* proposed *by [name of bank]* and *occasion report that it takes much longer* outsourced cheque issuing procedure	<u>From S2's copy of writing task with own handwriting</u> • To complicate the situation, the <u>outsourced cheque issuing</u> procedures performed by [name of bank] is a new initiative and authorisers occasionally report that the internet environment is unstable and it takes a much longer time than before in authorizing payments (previously, authorizers sign on cheques, instead of effecting payments on the computer screen)	Paraphrasing the task
34	I'm not sure about this one		Summarising the task
		<u>From the video recording</u> S2 was underlining key words "outsourced cheque issuing" in the writing task in protocol #34.	

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35 Pre-writing stage 1b: Planning	maybe I can start well starting the memo by by explaining the situation OK so OK make **plan** first / [9]um at the beginning I'm going to **state** the problem and **seriousness** of the problem	<u>From S2's copy of writing task with own handwriting</u> **Plan** 1) **Start – state seriousness**	Global planning for structure
36	and um **second** I'm going to explain the **reason**	2) **Reason** 3) **Solution** <u>From stimulated recall interview (2)</u>	Global planning for structure
37	and then I'm going to propose the **solution** but what is the solution then OK maybe I'll come back to that later	Ho: You said "plan first", so that's the plan you made S2: yeah	Global planning for structure
38	then I'd better start first so the memo format of the memo is um let me see I usually write yeah to who / [10]yeah to um so I'm going to write to the senior manager is it let me see submitted to the senior management OK so it's the senior management in the in the ABC Company	<u>From stimulated recall interview (3)</u> Ho: So what were you checking? S2: Who am I writing to	Global planning for structure
39 Writing stage: Writing the text	to senior management (start typing) and then <u>from</u> I am <u>Florence</u>	<u>From S2's written text</u> To: Senior management From: Florence, Assistant Manager Date: 8 April 2003	Composing aloud
40	and um my position Assistant Manager	Topic: Re: Delays of cheque payment <u>From the video recording</u>	Local planning for content
41	<u>Assistant Manager</u>	S2 was checking the task in protocol #37.	Composing aloud
42	and then I am going to write the date the	<u>From stimulated recall interview (4)</u> Ho: Last time you used a different word.	Local planning for content
43	<u>date</u> is the 8th of / [11]<u>April</u>	Last time you used subject	Composing aloud
44	and then I am going to write the topic well it's usually let me see the title	S2: Because it's just I don't remember this word this time. Ho: Oh OK.	Local planning for structure
45	<u>Topic</u>	S2: But I think shall I use topic or title or	Composing aloud
46	or um top oops what happened? OK um topic er so it's so this is regarding regarding er regarding cheque OK	what but in the end I thought topic will do. Ho: OK.	Local planning for content
47	maybe <u>delays of delays of cheque</u> pay cheque <u>payment</u> /	S2: I think we should use subject. Ho: Yes. So you couldn't recall the word "subject" this time. S2: Yeah.	Composing aloud

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48	[12]um yeah so now I am going to er start by saying the duties review the cheque payment ABC Company outsources cheque issuance payment authorisation (pause: 5 seconds) since Paylink was introduced how am I going to start it um there have been occasional delays OK maybe I start saying that the Paylink the Paylink has was introduced	From stimulated recall interview (5) Ho: So how did you decide you would start by talking about Paylink? S2: Because I was thinking shall I provide some background information or shall I immediately move to the problem that we are having I mean recently we are having some cheque delays because I remember that here it's specifically mentioned the business case should be brief, precise and to the point so I try to be as short as possible as precise as possible this time, and in the end I choose to provide some background information first so to get the readers more prepared for for Ho: for the problems S2: the problems. Ho: OK	Global planning for structure
49	the Paylink was introduced in mid October	From S2's written text	Composing aloud
50	[13]in um and sorry I want some tissue. I got it thank you but have to wait Ho: It's OK. S2: Um OK so it's introduced in mid October and um we are having (blowing her nose) actually I can just write this	The Paylink was introduced in mid-October and cheque authorisers have been experiencing problems adapting to it.	Local planning for content
51	and the cheque authorise authorisers have been experiencing experiencing problems adapting to it. /		Composing aloud
52	[14]So now I am going to state the problem delays occasional delays of		Local planning for content
53	there have been problems of occasional delays and um and other departments	From S2's written text	Composing aloud
54	have been starting have been start	There have been problems of occasional delays and other departments have started to complain on that.	Local planning for structure
55	have started to complain on that		Composing aloud

56	so I'm stating the seriousness of the problem and um um wow I've got to remember that it has to be precise so everything should be as short as possible /	From stimulated recall interview (6) Ho: So now this is the second sentence S2: mmh Ho: Did you follow the plan when you started? S2: yeah, I did. I did state the seriousness. Ho: OK.	Global planning for structure
57	[15]um so so I have to so the objective is to draw OK OK is to draw the A signers draw the A signers' attention yeah maybe the miscommunication problem and also is very busy and also the suggested solution to minimise such delay so it's mainly related to the A signers so it's the chief executive officer	From S2's copy of writing task with own handwriting *Miscomm-unication problem* To (draw) the A signers' attention of the current cheque authorisation procedures and the recent delays of cheque issuance From stimulated recall interview (7) Ho: You wrote something more on the notes. S2: Mmh, it's the miscommunication problem.	Summarising the task
58	no no no no it's A signers A signers Oh OK so actually oh I see I see so actually the A signers consist of five / [16]people but is it yeah I think so OK so it's OK I understand that now well at first I thought A signer is only one signer OK so um (blowing her nose)	From the video recording S2 was looking at the second table in the writing task.	Clarifying the task
59	maybe next next area I have to state reasons for such delay um er	From S2's written text Reasons for such delays are as follows.	Global planning for structure
60	reasons for such delays for such delays are	1. The cut off time is at 4:30 pm each day. This poses a problem because most of our signers are not available before this time.	Composing aloud
61	but I can't be so direct in saying that there is a miscommunication / [17]problem maybe I can yeah I can mention the cut-off time and the problem about the Internet because it's rather a objective reason but for the third reason I cannot state that directly anyway I will start writing the two reasons first er	2. The internet environment is rather unstable. This slows down the authorisation procedures and results in inefficiency.	Global planning for style and tone
62	as follows um firstly the cut-off time	From stimulated recall interview (8) Ho: How did you decide that most of the signers are not available before this time? Is it in your writing, I was looking at your writing. You wrote "This poses a problem	Composing aloud
63	OK the cut-off time the cut-off time		Local planning for content

64	is um at 4:30 p.m. each day so um / [18]this poses a problem because most of our signers	because most of our signers are not available before this time". Did you...	Composing aloud
65	cannot meet this time this meet this deadline dealine yeah um is that too direct? Um OK maybe I say this poses a problem because most of our signers OK most of our signers I should not say cannot meet the deadline I should say because most of our signers	S2: I just see it from "they are busy at work". Because I suppose they are (pause) yeah I suppose they are people of high I mean people who are busy most of them are CEOs and um well much more senior people more senior people I think most of the time they are at meetings and that may be a reason why they are not available before that.	Global planning for style and tone
66	are not available before this time are not available before this time		Composing aloud
67	so secondly oh by the way I think / [19]I should skip a line here and then no no no no I should I should reasons I'm going to start a new paragraph for the first reason and then start another for secondly yeah this would be better and more precise		Global planning for structure
68	secondly the internet environment environment is environment is rather unstable this		Composing aloud
69	slow er this er slow down the er slow down	From the video recording S2 was checking the task in protocol #69.	Local planning for content
70	slow down the authorisation procedures / [20]procedures and		Composing aloud
71	um (blowing her nose) slows down the authorisation procedures		Local planning for content
72	and result in inefficiency		Composing aloud
73	inefficiency in in in the result in inefficiency OK		Checking

| 74 | so thirdly well thirdly oh I think it would be better for me to write in point form / [21]so I can start by this yeah yeah I think it would be better so I am going to yeah it will be better oops OK so I will number that and then um yeah it is more clear to do it in this way and then thirdly most OK better now | From stimulated recall interview (9)

Ho: When you suggest the solutions, do they correspond to I mean does the first solution correspond to the first reason?

S2: Yeah, and the third one is actually some kind of reminder. And from seeing the reminder I think people will implicitly know that it is one of the problems also.

Ho: Right OK.

S2: Putting as the third point, I also want people to understand and to I mean I want to convey the message that although A signers do have the responsibility to acknowledge the Business Services Department, but it is not I mean I should not put the blame wholly on them for these cheque delays so by putting it in the third point, I hope people get to understand I mean will get the message that this is one of the problem and it is just a minor one it is just a reminder but although this is a reminder people should also pay attention because it's actually one of the factors contributing to this problem.

Ho: So you put that as the last point on purpose because it sound less serious if you put it at the end of the memo. | Global planning for structure |
| 75 | so the third reason I am going to um how am I going to say that / [22]um are sometimes out of town for business trips without informing without informing the Business Services Department so um maybe I can say I cannot really say there's the miscommunication problem maybe I can say the A signers are too busy so um how can I say that are sometimes out of town for business trips not available when they or maybe I can say (blowing her nose) I can just try to remind them in the last yeah I think so yeah OK that may be better OK | From stimulated recall interview (10)

Ho: Why do you think you have to mention the problem about miscommunication indirectly?

S2: Um similar to last time I think if I well because the A signers are all senior people I mean from the senior management and I think if um well although I do have the responsibility to cite the problem but I think I do have other means to cite that instead of saying that explicitly I think this will because I think this will make the senior management lose face they may feel uncomfortable and I think I am not in the right position to do so I would rather choose to say what I am doing in an implicit way, and now I think this will be a better way. | Global planning for style and tone |

76	so um / [23]so now I am going to mention about the solutions um		Global planning for structure
77	<u>the following are proposed are proposed to minimise</u> um the delays <u>the delays in the future</u>	<u>From S2's written text</u> The following are proposed to minimise the delays in the future.	Composing aloud
78	OK so-so again I think it is better for me to put it in point form yeah OK	<u>From stimulated recall interview (11)</u> Ho: Why? Why point form is better? S2: It is more precise and um and clearer Ho: to who? S2: to the readers.	Global planning for structure
79	so the first the first point is maybe I can try to um well negotiate with the bank	<u>From stimulated recall interview (12)</u> Ho: So the third solution actually you came up by yourself right you said negotiations with [name of bank] is undergoing meanwhile so how did you come up with this solution? S2: Um well actually I just well because of two reasons firstly I think it's understandable for people of such senior rank to busy I think it's not reasonable for me to require them to sign the cheques before 4:30 well because they do have more important things to do I think so my direction points to negotiation with the bank and I think it's possible for me to negotiate with them other flexible hours because it's done via the internet so I think they do not need more resources to I mean to allow the cut-off time to be extended so I think it's possible if I negotiate with the bank I mean it needs least resources additional resources to negotiate with them, and it's possible too.	Global planning for content
80	<u>negotiations have been undergoing</u> / [24]um <u>meanwhile trying to</u>		Composing aloud
81	trying to er er make try maybe I can allow them to have flexible hours so that they can even if they cannot meet the deadlines then they can um do it at another times negotiations		Local planning for content
82	<u>negotiations with the bank is</u> OK OK so now I am going to say <u>negotiations with [name of bank]</u> [name of bank]		Changing local content
83	is undergoing meanwhile trying to	<u>From S2's written text</u> 1. Negotiations with [name of bank] is undergoing meanwhile, trying to compromise some flexible hours for A signers so that they can authorise the cheques in other periods in which they are more available.	Local planning for content
84	<u>compromise</u> /		Composing aloud
85	[25]Com-pro-mise compromise um well maybe I can say compromise some flexible hours		Local planning for content
86	<u>flexible hours for</u>		Composing aloud

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87	our for er for is a authorisation how can I say that compromise some flexible hours um for for		Local planning for content
88	A signers		Composing aloud
89	because so that they can		Planning for content
90	so that they can authorise the cheques		Composing aloud
91	the cheques / [26]um in other in a period in other periods in which they are more available does that make sense? In other periods in which in other so that they can authorise the cheques in other periods in which OK in which		Local planning for content
92	they are more available a-va-il-able so the second		Composing aloud
93	the second point the second solution upgrade maybe it's to upgrade the internet upgrade the system	From S2's written text 2. The system has been upgraded recently in order to provide a more stable internet environment. This hopes to increase the efficiency of the authorization procedures. From stimulated recall interview (13) Ho: So this is a grander suggestion. You said the system has been upgraded recently so how did you come up with this solution? S2: Um well I think internet if the internet environment is unstable then I think it's mainly because the system do not support I mean well it's some technical problem so I think if it's upgraded then it will help.	Global planning for content
94	the system / [27]has been upgraded upgraded recently		Composing aloud
95	so that so that (blowing her nose) has been upgraded recently		Local planning for content
96	in order to to provide a more sta a more stable um um internet environment internet environment um this hopes to increase the efficiency		Composing aloud
97	efficiency efficiency efficient this hopes to increase the efficiency of um /		Local planning for content
98	[28]the authorisation au authorisation procedures		Composing aloud
99	OK so um yeah in the third point I am going to mention about mention indirectly about um the problem we are having about the miscommunication so um minimise the delays propose to minimise yeah I think this will do um		Global planning for style and tone
100	A signers are also A signers are also reminded to acknowledge yeah acknowledge um the Business Services / [29]Department at the earliest convenience when they are out of town	From S2's written text 3. A signers are also reminded to acknowledge the Business Services Department at their earliest convenience when they will be out of town for business	Composing aloud
101	when they are		Checking

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10 2	when they will be out of town	trips. This will help the Department to make special arrangements for other authorisers to carry out the cheque authorization procedures.	Local planning for structure
10 3	<u>will</u> be out of town		Changing local structure
10 4	for business trips um <u>this will prevent</u>	From stimulated recall interview (14)	Composi ng aloud
10 5	this will prevent those are not available to carry out prevent this will	Ho: You mentioned the word "prevent" a few times, but in the end you didn't put it down in your writing. You changed to "this will help", is that right? Did you use the word "prevent"?	Local planning for structure
10 6	<u>help</u>		Changing local structure
10 7	<u>the department to</u>	S2: Well there are no special reasons it's just the paraphrasing that I think "help" is more suitable for "prevent" I mean instead of "prevent".	Composi ng aloud
10 8	arrange to make to		Local planning for structure
10 9	<u>make special arrangement</u> arrangements /	Ho: Were you thinking of the tone or the effect of the word, or anything?	Composi ng aloud
11 0	[30]so um so that so that um so that authorisers so that to make special arrangement for people for make special arrangements for other	S2: Yeah I was thinking I think whether I use "prevent" or "help", it will not, I mean it's still rather positive	Local planning for content
11 1	<u>for other authorisers authorisers to carry out carry out carry out the cheque the cheque authorisation procedure</u>	Ho: OK S2: It's not different in tone that I chose to use "help" instead of "prevent"	Composi ng aloud
11 2	um OK /[31]so I've got to see if I've mentioned the objectives (blowing her nose) yeah I think I have the attention of all the A signers of the current cheque (blowing her nose) and the suggested solution to minimise such delays.		Checking
11 3	OK so I have to well sort of remind them this has to be done as soon as possible so that the current situation will be improved is that all yeah I think so		Global planning for content
11 4	um in order to um		Local planning for content
11 5	<u>in order to improve improve the current situation</u>	From S2's written text	Composi ng aloud
11 6	the current situation sit situation um please er please car /[32]please notice please make sure I think I am not in a position of saying	In order to improve the current situation, please take notice of the above.	Local planning for style and tone

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11 7	so um in order to improve the current situation please help er how can I say in order to improve the current situation please please pay attention to um please take notice yeah (blowing her nose) of the above um as soon as		Local planning for structure
11 8	please take notice of the above yeah / [33]thank you for your cooperation		Composi ng aloud
11 9	thank you for your kind I have to be courteous		Local planning for style and tone
12 0	cooperation if you have any enquiries please don't hesitate to contact contact me at extension (Chinese: 34) three four eight nine	**From S2's written text** Thank you for your kind cooperation. If you have any enquiries, please don't hesitate to contact me at ext. 3489.	Composi ng aloud
121 Post-writing stage: Revising the Editing	yeah I think this will do before that let me check OK so I write that to from / [34]date topic an introduction cheque authorisers have been experiencing problems adapting to it. There have been there have been problems of occasional delays and other departments have started to complain on that. Reasons for such delays are as follows. So I have stated the reasons. I think it's better for me to do the format yeah this is better OK so the cut-off time umuh This poses a problem because most of our signers are not available before this time. The internet environment is rather unstable. This slows down the authorisation procedures and result		Checking
12 2	results	**From stimulated recall interview (15)** S2: I just add results because I left out the "s". It's some grammatical mistakes. Ho: OK.	Changing local structure

12 3	in inefficiency. Proposed to minimise the delays negotiations umuh try to compromise more flexible / [35]hours they can authorise the cheques in other periods in which they are more available. Yeah OK The system has been upgraded recently in order to provide a more stable internet environment. This hopes to increase the efficiency of the authorisation procedures. And the third one is A signers are also reminded to yeah this is to remind the A signers at their earliest convenience when they will be out of town for business trips. This will help the Department to make special arrangements for other authorisers to carry out the cheque authorisation procedures. In order to improve the current yeah in order to improve the current situation, please take notice of the above. Thank you for your kind cooperation. If you have any enquiries, please don't hesitate to contact me at yeah thank you for your shall I say contact Florence or me yeah I think me will do because it is an internal memo yeah yeah OK [35:23] Ho: OK, I'll just write down the finishing time.	<u>From stimulated recall interview (16)</u> S2: I remember I thought whether I should use "me" instead of "Florence" because of the formality but in the end I choose to use "me" because well here the heading clearly it states that it's from Florence so I think people will know who "me" is and um secondly I think it's OK the formality level is OK because it's an internal memo and I think it's OK for me to, I don't I need to use Miss what Ho: So you still use "me". " Please contact me when you wrote it, but it's only when you proofread you consider whether it's too informal to use "me" , but then you decided that it's OK.	Checking

An overview of S2's use of writing strategies for Task 2

Task Orientation				Planning						Composing aloud	Revising and Editing			
R E A D	Interpreting the task			Global planning			Local planning				Checking	Making changes		
	Su	P	Cl	C	S	St	C	S	St			GS	LC	LS
		1												
	2													
		3												
	4													
		5												
6														
		7												
8														
		9												
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Key: Su   Summarising the task   C   Content   S   Structure
P   Paraphrasing the task   GC   Global content   GS   Global structure
Cl   Clarifying the task   LC   Local content   LS   Local structure
Read   Reading the task   St   Style and tone

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Task Orientation				Planning						Compo sing aloud	Revising and Editing			
R E A D	Interpreting the task			Global planning			Local planning				Check ing	Making changes		
	Su	P	Cl	C	S	St	C	S	St			GS	LC	LS
							42							
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Task Orientation				Planning						Compo sing aloud	Revising and Editing			
R E A D	Interpreting the task			Global planning			Local planning				Check ing	Making changes		
	Su	P	Cl	C	S	St	C	S	St			GS	LC	LS
										84				
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APPENDIX 18: S3'S USE OF WRITING STRATEGIES IN TASK 2

	Think-aloud protocols	Evidence from different sources	Strategy
1 Pre-writing stage 1a: Task orientat-ion	Ho: [1]This is your writing task, and you can start anytime you like. S3: OK I can now. Ho: You can start anytime now. So can you start talking please? S3: Now I I'm seeing what should I do in this task, whether I need to write a memo or letter (pause: 9 seconds) maybe it's a memo (pause: 7 seconds) OK now I see the background first. AB *insurance company* / [2]did they maybe I am the senior manager I am *Florence* I am the *assistant manager* (inaudible) my *duty is to review the cheque payment instructions* (pause: 13 seconds) (inaudible) Ho: Can you read louder please?	<u>From S3's copy of writing task with own handwriting</u> *Background* ● ABC Co is an <u>insurance company</u> in Hong Kong. Florence works as an <u>Assistant Manager</u>, Finance in the Business Services Department. ● One of Florence's daily duties <u>is to review cheque payment instructions</u> prepared by her subordinates, before passing to the authorised <u>signers to effect payments.</u> <u>From the video recording</u> S3 was underlining key words "memo", "insurance company", etc	Summarising the task
2	S3: *ABC outsources cheque issuance* / [3]*to [name of bank] and payment authorisation is done via internet a web-based programme called Paylink that was introduced by senior manager finance in mid October 2002. All payment instructions have to be authorised on the computer screen by the signers before 4:30 p.m. every day*	<u>From S3's copy of writing task with own handwriting</u> ● ABC Co outsources cheque issuance to [name of bank] and the payment authorisation process is done via internet, a web-based programme called Paylink that was introduced by the Senior Manager, Finance in mid October 2002. ● All payment instructions have to be authorised on the computer screen by the signers before 4:30 p.m. every day, a cut-off time imposed by [name of bank]. <u>From the video recording</u> S3 was reading the task without making any notes.	Reading the task
3	(phone ringing) I am seeing the *authorisation limit* payment authorised (inaudible) *and around 10% of the cheques are over* / [4]*25,000 all cheques have to situation introduced*	<u>From S3's copy of writing task with own handwriting</u> ● *The payments are authorised according to the <u>authorisation limits</u> as tabulated below:* ● Around <u>150 cheques</u> are processed every day, and <u>around 10% of cheques are over HK$25,000</u>	Summarising the task

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		From stimulated recall interview (1) Ho: So you underlined some key words in the situation and also in the background. Why? S3: Because it helps me to read fast when I read again. Ho: So when you read again you can just look at the words that you have underlined. S3: Um. From the video recording S3 was underlining key words in the task.	
4	the Paylink is a new service there may be some problem with the new with the new service of this the problems are		Paraphras ing the task

| 5 | *occasional delays* so that I *cannot return cheques within two business days especially for* the *cheques over 25,000 there are three reasons for* this *first* one/ [5]*the cut-off time imposed by [name of bank] is 4:30 this is problematic* because a signer *A signers are busy at work and cannot physically log on their computer the second problem* (writing notes) *is the is the internet environment unstable and the authorisation procedure is much longer than the old method the third problem is* (inaudible) without A signers maybe are not at Hong Kong and they cannot sign sign the cheques *miscommunications /* [6](pause: 12 seconds) | Probl-

ems | From S3's copy of writing task with own handwriting

Situation
• Since Paylink was introduced in mid October, the cheque authorisers have been experiencing problems adapting to it. There have been occasional delays, and this means Florence cannot return cheques within 2 business days, especially for cheques over HK$25,000.
• There are three reasons for such delays. [1]First and foremost, the cut-off time imposed by [name of bank] is 4:30 p.m. This is problematic when A signers are busy at work and cannot physically log on their computers.
• [2]The second problem is that the internet environment can be rather unstable at times, and this makes the authorisation procedure much longer than the old method whereby authorisers manually sign on the cheques.
• [3]The third problem is that A signers are sometimes out of town for business trips without informing the Business Services Department; and because of this miscommunication, no authorisers are available to carry out the cheque authorisation procedure. | Summari sing the task |

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		From stimulated recall interview (2) Ho: So you put a number, you numbered the problems right. S3: Umuh. Ho: miscommunication. You underlined this word From the video recording S3 was underlining key words, writing margin notes, and numbering problems in the writing task.	
6	Ho: Can you keep talking please? S3: Maybe I need to write this memo because other departments are complaining us because of the delays of the cheques	From S3's copy of writing task with own handwriting • The situation has become more serious recently. The other departments are beginning to complain about the late return of cheques. And this has drawn the attention of the Senior Manager, Finance.	Clarifyin g the task
7	(inaudible) is new...report that *the internet environment is unstable and it takes much longer* than before cheques (inaudible)	From S3's copy of writing task with own handwriting • To complicate the situation, the outsourced cheque issuing procedures performed by [name of bank] is a new initiative and authorisers occasionally report that the internet environment is unstable and it takes a much longer time than before in authorizing payments (previously, authorizers sign on cheques, instead of effecting payments on the computer screen)	Reading the task
8	now I now I'm reading what should I need to do again / [7]to make sure that I do the right task and I need to write a memo and *the objective is to draw A signers' attention of the current cheque authorisation procedures and the recent delays of cheque issuance to suggest solutions to minimise such delays the business case should be brief precise and to the point*	From S3's copy of writing task with own handwriting *Writing Task* • The Senior Manager, Finance had asked Florence to write a business case in form of a memo, to be submitted to the senior management. The objective of this business case is two-fold: ■ To draw the A signers' attention of the current cheque authorisation procedures and the recent	Reading the task
9	excuse me do you mean that the memo should be brief precise and to point Ho: Mmhuh S3: OK thank you		Clarifyin g the task

10	um I think that the reader of the memo is the A signers / [8]Now I draft the organisation of my memo first to draw (pause) in the first paragraph I should say that has asked Florence to write to be submitted to the senior management (pause)	delays of cheque issuance ■ To suggest solutions to minimise such delays ● The business case should be brief, precise and to the point.	Global planning for structure
11	I think we should we should consider the target first it's A signers and they I think they are more senior than me / [9]because the writing task is said to be submitted to the senior management and I should be more polite and I think it request me to write a business case the term business case may imply this is a formal letter it's more formal	From the video recording S3 was reading the task without underlining or making notes in protocol #8. From stimulated recall interview (3)	Global planning for style and tone
12	to draw *A signers'* attention and the recent delays of cheque issuance	Ho: What were you not sure about? S3: Because I am not familiar with the term "business case". Ho: Oh, so it's a new term to you, and all along we've been using the word "memo" and you wonder why the word has been changed. S3: Yeah. Ho: OK yeah, sorry there may be some confusion here. But you still treated it as a memo? S3: Mmh. Ho: OK that's fine, and it's good that you checked with me. From the video recording S3 was underlining the words "A signers".	Summarising the task
13	(pause: 19 seconds) / Ho: [10]Can you keep talking please? S3: I'm wondering why there are two authorisers what is type A authorisers and what is type B authorisers (pause: 15 seconds) I'm thinking whether I am in type B because all type B authorisers is in the finance department (pause: 22 seconds) / Ho: [11]Can you keep talking please?	From stimulated recall interview (4) Ho: So did you solve the problem? S3: No, no I still don't know what is A and what is B. Ho: So you didn't solve the problem. So why did you decide not to solve the problem? S3: Because (pause) Ho: Do you think it's not important? S3: Maybe it's not important. Ho: Mmh Mmh OK and so is it because	Clarifying the task

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			you still do not understand the relationship between the two tables? S3: Oh, because I have not read it clearly. Because I have not read this part. I didn't get this part. Ho: So by looking at the two tables now, does it make more sense to you? S3: Yeah	
14	S3: So that I glance the background again authorising limit (pause: 8 seconds) (inaudible) *outsource cheque issuance to the payment authorisation* um *issuance to [name of bank]*			Reading the task
15	I think I missed a point before / [12]that I writing to the senior management to the other company I'm the issuing company and the reader of this memo may be the [name of bank] (pause: 18 seconds) Ho: Can you keep talking please? S3: Yeah I have cleared my mind that the reader is the senior management of the [name of bank] so that they may not they may not be my head or my boss / [13]but I think this memo should still be formal OK			Global planning for style and tone
16	I *draw the attention of the A signers* (pause: 21 seconds) (inaudible) Ho: Can you keep talking please? S3: this *complicates the situation* (pause: 12 seconds) / [14]OK now I I'm planning to write the memo OK my *objective is to draw the A signers' attention of the current cheque authorisation procedure and the recent delays of the cheque issuance*	From the video recording S3 was reading the task without making any notes.	Reading the task
17 Pre-writing stage 1b: Planning	um in the first paragraph I think I should state who I am and what I'm writing to	From S3's copy of writing task with own handwriting 1. - Introduce myself - Purpose of this writing 2. 3 problems 3. Solutions	Global planning for structure
18	(start drafting) introduce myself and my purpose of this writing /			Global planning for structure
19	[15]and then it's the main paragraph of my memo is the what I what I have faced the problems the of the Paylink service I will write the three problems paragraph by paragraph			Global planning for structure

20	and then I will at last I will suggest solutions to to suggest solutions to minimise such delays		Global planning for structure
21	OK I start writing now / [16]to submit senior management to be brief precise and to the point (pause: 20 seconds)		Reading the task
22 **Writing stage: Writing the text**	(start typing) dear (pause: 12 seconds) Ho: Can you keep talking please?		Composing aloud
23	S3: I don't know the name of the receiver of this memo maybe I type to whom / [17]it may concern but it's not quite appropriate I think (pause: 13 seconds) maybe I just type dear dear manager first dear sir I think dear sir or madam is not appropriate	From stimulated recall interview (5) Ho: You were thinking about the beginning of the memo, and you said "oh should I put 'to whom it may concern' or 'dear sir' or 'dear somebody', and then you said sir and madam are not appropriate. Why is that? Why do you think it's not appropriate? S3: Because dear sir or madam is for someone I I never know so that is inappropriate. So "to whom it may concern" I think this title makes the memo is unimportant. Ho: Make what unimportant? S3: Memo. Ho: Oh you think people would not read it? S3: Mh maybe they think they can read it or they can skip it. Ho: Oh OK why is that? S3: Because if the letter is specific to somebody they will read it carefully. If refer to anyone so they may not care	Local planning for style and tone
24	dear manager /		Composing aloud
25	[18] (S3's phone vibrating) excuse me Ho: I did the same thing. I forgot to turn off my mobile phone S3: (laugh) sorry Ho: that's OK		Local planning for content

	S3: First I should um I should say who I am I am I don't know whether I have contacted / [19]the reader of this memo before because I have just no such information so I'm to to be safe I should state who I am		
26	I am Florence I am the I am the senior manager senior managers (pause: 12 seconds) /	From S3's first draft of the written text I am Florence, I am the assistant manager of Business Services Department of ABC company.	Composing aloud
27	[20]the assistant may managers		Changing local content
28	in finance (pause: 17 seconds) Ho: Can you keep talking please? S3: I'm typing my what is my post and I I come		Local planning for content
29	from the ABC Company (typing) service depart /		Composing aloud
30	[21]mmh I'm writing the purpose the purpose of this memo		Local planning for content
31	I am writing to I am writing to	From S3's first draft of written text I am writing to concern the problem of the recent delays of the cheque issuance. From stimulated recall interview (6) Ho: And I remember that oh should I use the word "complain" at the beginning of the memo, and you decided not to, and you changed it to the word "concern", why? S3: Because I think the word "complain" is impolite and because it is read by the senior management, and I don't want to complain my boss, other people higher than me.	Composing aloud
32	whether should I use the word complain I think I should not use the complain what should I use (pause: 21 seconds) / [22]I am writing to (pause: 10 seconds) Ho: Can you keep talking please? S3: I still thinking what which word I should use (pause: 5 seconds)		Local planning for style and tone
33	I am writing to concern		Composing aloud
34	(pause: 9 seconds) / [23](pause: 26 seconds) Ho: Can you keep talking please? S3: eh I don't know whether this word is appropriate it's I am typing I am writing to concern on		Checking
35	the problems of the recent delays		Composing aloud
36	maybe I change the word later. /		Local planning for structure
37	[24] (typing) recent delays of cheque issuance (typing)		Composing aloud
38	I am writing to concern the problem of the recent delays of the cheque issuance.	From the video recording S3 was reading back what she wrote in protocol #34.	Checking
39	(pause: 9 seconds)		Local planning

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	Ho: Can you keep talking please? S3: I think I should state I have used the [name of bank] service of the Paylink from the last year		for content
40	we have used the service of Paylink / [25]since since the mid mid October to (pause: 30 seconds: typing) transaction	From S3's first draft of written text We have used the service of Paylink since the mid October to make the transactions.	Composing aloud
41	I should said that / [26]I meet the problems I am writing to concern the problem of the recent delays of the cheque issuance. We have used the service since the mid October to make the transactions		Local planning for content
42	(typing) however we found that there are occasional delay of the service (pause: 12 seconds: typing) /	From S3's first draft of written text However, we found that there are occasional delays of the service which will make the delay payment to our consumers and our company may induce a loss because of this. I hope you can pay attention on the following problems.	Composing aloud
43	[27]we found that there are occasional delays of the service and I'm state the what is the consequence of the delay of the service which will make (pause: 11 seconds) Ho: Can you keep talking please? S3: I'm finding the consequence of the delay / [28]of the cheques (pause: 32 seconds) Ho: Can you keep talking please? S3: Maybe the delay of the cheque will will cause the delay to our supplier or to the customer we found that there are occasional delays of the service		Local planning for content
44	which will make / [29](typing) delay payment to our (typing)		Composing aloud
45	I am writing (inaudible) Ho: Can you read aloud please? S3: However we found that that there are occasional delays of the service which will make the delay payment		Local planning for content
46	to our customers and / [30]our company may induce a loss induce a loss because of this I hope that hope that you can pay attention of this problem (typing). /		Composing aloud
47	[31]I have finished the first paragraph and now I'm now I'm typing the problems I have I have faced (pause: 16 seconds) Ho: Can you keep talking please?	From the video recording S3 was looking at her draft in protocol #47.	Global planning for structure
48	S3: (Typing) I'm typing the first problem of this service of this Paylink		Local planning for content

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49	firstly /	From S3's first draft of written text	Composing aloud
50	[32]the first problem is the cut-off time imposed by [name of bank] is inappropriate	Firstly, I think the cut-off time imposed by your company is not quite suitable for our company. It is because the cut-off time of 4:30pm is too early.	Local planning for content
51	(typing) cut-off time imposed by your company is not quite suitable is not quite suitable so / [33]I'm typing the reason why the cut-off time is not appropriate (pause: 12 seconds) it is because	From the video recording S3 was reading the task in protocol #52.	Composing aloud
52	problematic because A signers are busy at work and cannot physically log onto their computers (pause: 12 seconds)		Reading the task
53	the cut-off time imposed by your company is not quite suitable for our company / [34]it is because (pause: 5 seconds) I don't know whether I should type A signers I don't know whether they understand what is A signers (pause: 20 seconds) I just type authorisers		Local planning for structure
54	cut-off time of is too / [35]is too early		Composing aloud
55	(pause: 8 seconds) Ho: Can you keep talking please? S3: The payment the payments um the authorisers		Local planning for content
56	the authorisers / [36]may not may not um can physically physically log on their computer to sign the cheque due to due to the busy	From S3's first draft of written text The authoriser may not can physically log on their to sign the checks due to the busy meetings.	Composing aloud
57	is not quite suitable because the cut-off time of 4:30 is too early authorisers / [37]may not physically log on their computer to sign the cheque		Local planning for content
58	due to busy meetings		Composing aloud
59	I think I should state the problem first problem and then the first solution I think this organisation is better than saying all the problems first and then give the solutions. (pause: 21 seconds) /	From stimulated recall interview (7) Ho: You decided to write one problem first and then you write the solution for that particular problem, and then you moved onto another problem instead of writing all the problems in one section. Why? Why do you think it's a better organisation? S3: Because it is more easier to read and because if I write all the problems and then the solutions they may don't know which solution is for which particular problem.	Global planning for structure
60	[38]Now I am giving the solution is ask them to extend the cut-off time		Local planning for content

61	(typing) <u>hope that you can extend the cut-off time</u>	<u>From S3's first draft of written text</u>	Composing aloud
62	actually I want to give the exact time of this cut-off time but I don't know which time is appropriate because I have not enough information so I just type (pause) I just want to delay two hours /	I hope that you can extend the cut-off time to 6:00pm in order to let our authoriser to have more time to authorise the payment.	Local planning for content
63	[39]hope that you can extend the cut-off time to 6:30 (pause: 13 seconds) 6 o'clock hope that you can extend the cut-off time		Local planning for structure
64	<u>to 6:00p.m.in order to let our</u> (inaudible) <u>to have more time to to authorise the payment</u> /[40](typing)		Composing aloud
65	I have um finished the second paragraph and then I start to state the second problem.		Global planning for structure
66	<u>Secondly</u>	<u>From S3's first draft of written text</u>	Composing aloud
67	secondly the problem is the internet environment is unstable /	Secondly, the internet environment is unstable for many times. This will make the authorisation procedure much longer than the old method whereby authorisers manually sign on the cheques.	Local planning for content
68	[41] (typing) <u>environment is not</u>		Composing aloud
69	<u>is unstable</u>		Changing local structure
70	(pause: 24 seconds: typing) the internet environment is unstable		Local planning for content
71	<u>for many times this will this will makes make the authorisation</u> /[42]<u>much longer than the than the old method</u> (typing, inaudible) <u>mentally sign on the cheque</u>		Composing aloud
72	This will make the authorisation procedure much longer than the old method whereby authorisers /[43]mentally (manually) sign on the cheques. And now I ask them to fix the problems of the internet environment (pause: 21 seconds) Ho: Can you keep talking please?		Local planning for content
73	S3: I'm thinking whether I should give a threat to them if they don't fix the problem soon /[44]I may outsource this contract to other bank		Local planning for style and tone
74	this makes them This will make the authorisation procedure much longer than the old method whereby authorisers mentally (manually) sign on the cheques. Um (typing)		Local planning for content

75	problems should should be fixed / [45](pause: 25 seconds) otherwise we may		Composing aloud
76	This will make the authorisation procedure much longer than the old method whereby authorisers mentally (manually) sign on the cheques.		Reading the task
77	The problem should be fixed soon otherwise /		Local planning for content
78	[46]we may we may stop using your service		Composing aloud
79	I think that if I said if you don't fix the problem then I don't use your service anymore is serious so I should change another sentence (pause: 8 seconds)		Checking (for style and tone)
80	I really hope that you you can fix the / [47]problem soon (pause: 15 seconds) make the internet more stable (typing)	From S3's first draft of written text I really hope you can fix the problem soon and make the internet environment more stable to a satisfied level.	Changing local style and tone
81	now I'm type the last problems is A signers are sometimes out of town / [48]for business	From S3's first draft of written text Thirdly, the signers are sometimes out of town for business trips without informing us. This miscommunication will cause delay of the payment since there are no authorisers to carry out the cheque authorisation procedure. I hope that you can give us a two-day notice about the departure of the authorizers.	Local planning for content
82	(typing) thirdly the signers signers are out of town / [49]for business		Composing aloud
83	those informing the business service department		Local planning for structure
84	without informing us		Composing aloud
85	this means This miscommunication communication		Local planning for structure
86	this miscommunication / [50]will cause delay of delay of the cheque of the payment there are the cheque authorisation procedure		Composing aloud
87	and now I ask them to to inform us when the A signers will go will go out for the business trips and we should improve the communications (pause: 36 seconds) /		Local planning for content
88	[52]I hope that you can give us a two-day notice about the departure date of the authorisers /		Composing aloud
89	[53]OK then I type the last paragraph (pause: 9 seconds)		Global planning for structure
90	Ho: Can you keep talking please? S3: Now I'm seeing the last two points of the situation see whether I missed something. *To complicate the situation, the outsourced cheque issuing procedures*	From the video recording S3 was reading the task.	Reading the task

	performed by [name of bank] is a new initiative and authorisers occasionally report that the internet environment is unstable and it takes a much longer time than before in authorising payments / [54](pause: 34 seconds) Ho: Can you keep talking please?		
91	S3: Um the solutions (pause: 21 seconds) / [55]I'm I'm after reading the written task the requirement of the written task I am afraid I have written something wrong or missed		Clarifyin g the task
92	*To draw the A signers' attention of the current cheque authorisation procedures* (pause: 36 seconds) / [56]the senior (inaudible)		Reading the task
93	(pause: 12 seconds) Ho: Can you keep talking please? S3: I'm afraid that I have misunderstood the target reader of the memo (pause: 20 seconds) / [57]so could I ask you a question? Ho: Umuh　　　　　· S3: These authorisers are [name of bank] or our insurance company, these people? Ho: The authorisers the authosiers are five people from these lists, one two three four four people from this list, and S3: They are members of this insurance company or the [name of bank]? Ho: They are the members of the insurance company yeah. They work in the same company as Florence. S3: Oh Ho: So they are your colleagues. (pause) Is that what you have understood? / [58]Who do you think they were? S3: I may misunderstand that they are in [name of bank]. Ho: Oh S3: (Laugh) I may type the wrong memo Ho: Do you want to rewrite it? S3: Yeah (Laugh)	From stimulated recall interview (8) Ho: Then you looked at what you have written. So what made you decide that you have done the task wrongly? S3: I think if I write to the [name of bank] and complain their problem then I don't need to draw the A signers' attention I just tell them the problem and ask them to correct it because I think I am their client, but if I if the target reader is the senior management in our company, then I need to draw the A signers' attention I think this point is Ho: that's crucial. Right OK From stimulated recall interview (9) Ho: You asked me a question. So you were only checking or… S3: Checking because I'm afraid I'm writing wrong so I checked with you. Ho: So after you have re-read again, so you thought OK that's the way I should interpret the relationship. So you only asked me to check to confirm. S3: Yes, yes.	Clarifyin g the task

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	Ho: Do you have time? S3: Do you book until 3 o'clock? Ho: Yeah that's OK I think the person who booked the seminar room won't use it. So you can stay here for a little bit longer. S3: Could I rewrite it? Ho: Yeah, but you can keep this one and maybe you can insert a page break S3: OK Ho: maybe you S3: where's the mouse the cursor Ho: the cursor? You haven't used the cursor. / [59]OK Let's see. So maybe what you wrote, some of things you wrote may be useful so you can cut and paste yeah S3: (typing) (pause: 42 seconds) Ho: Can you keep talking please?		
94 Post-writing stage: Revising and Editing	S3: I'm I read the background again because I don't want to make any mistakes more (pause: 24 seconds) Ho: Can you read aloud please? /	From stimulated recall interview (10) Ho: So what were you reading at this point? S3: Because I want to make clear that I'm doing the right thing, so I read once again.	Reading the task
95	S3: [60]OK now I think I know what should I type now / [61](pause: 10 seconds) A signers then the readers of this memo is the A signers I think they are the head of me (inaudible) then I should on in the first paragraph and then I am stating the purpose of this writing (pause: 7 seconds typing) / [62](pause: 47 seconds typing) Ho: Can you keep talking please?		Global planning for structure
96	S3: I will introduce myself first just like before	From stimulated recall interview (11) Ho: Why do you think it's important to introduce yourself? You write here "I am Florence from the Business Services Department". S3: Because I think the reader would	Local planning for content

		want to know which department is writing to them at the beginning. Ho: So you don't think it's sufficient to put your title and your department over there in the closing? S3: I think writing here is also appropriate.	
97	I am Florence / 63from the department Business (typing) to concern the problem of the cheque delay of the cheque payment	From S3's second draft of written text Dear Manager,	Changing local content
98	I am Florence from the department Business Services Department (pause: 6 seconds) / 64(pause: 17 seconds)	I am writing to concern the problem of the delay of the cheque payment. I am Florence, from the Business Services Department, I found that there are few problems on the authorisation procedure. I hope that we can fix it out and solve the problem as soon as possible in order to maintain an efficient and effective payment procedure.	Local planning for content
99	I find that there are few		Changing local content
100	problems on the authorising / 65there are few problems on the authorisation procedure		Local planning for content
101	hope that we can fix it out and solve the problems (pause: 10 seconds typing) in order to (pause: 22 seconds) / 66(pause: 33 seconds) Ho: Can you keep talking please?	From stimulated recall interview (12) Ho: So you are not used to typing and speaking at the same time? S3: Yes (meaning no).	Changing local content
102	S3: Now I'm typing the first problems (pause: 8 seconds) I should remind the reader that the cut-off times is 4:30 /		Local planning for content
103	67 (pause: 38 seconds typing) and all a and all authorisation / 68should be made before p.m. (pause: 12 seconds)in order to avoid the delay of the cheque payment (pause: 8 seconds) /	From S3's second draft of written text Firstly, the cut-off time imposed by [name of bank] is 4:30pm and all authorisation should be made before 4:30 pm in order to avoid the delay of the cheque payments. I realised that the they are busy on the work and may not physically log on the computer to make the authorisation procedure, but I still hope that they can make the authorisation before the pre-specified time since it is really important to make those payments on time.	Changing local content
104	69cannot physically log on the computer		Reading the task
105	for the first problems the solution is um I think the solution is just to remind them the cut-off time		Local planning for content
106	(pause: 9 seconds: typing) that (pause: 9 seconds) / 70(pause: 15 seconds) should be made before		Changing local content
107	Ho: Can you keep talking please? S3: I am typing the solution of the first problem. I am still thinking what is the best solution (pause: 16 seconds) / 71(pause: 42 seconds) who are	From the video recording S3 was checking the task in protocol #104.	Global planning for content

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10 8	busy busy on the work and may not physically / [72]physically log on the computer to make the authorisation (pause: 40 seconds) / [73](pause: 20 seconds)	**From stimulated recall interview (13)** Ho: yeah that's interesting because you spent some time thinking about the solution. What solution were you thinking about?	Changing local content
10 9	I am seeing the my previous writing whether I can copy and paste (pause: 36 seconds) / [74]I saw it may not physically log on the computer to make the authorisation procedures I suggest that you can (pause: 36 seconds) / Ho: [75]Can you read aloud what you are typing? S3: I suggest that you can make the authorisation because I'm still thinking the solutions of this problems (pause: 10 seconds: reading back what she wrote on the screen) I want to suggest that they can make the authorisation once they receive those cheques but it may not be possible / [76]cannot physically log on (pause: 34 seconds typing) Ho: Can you keep talking please? /	S3: I actually I want to ask them to make the authorisation once they have received the cheques, buy I think it's impossible. Ho: Why is it not possible? S3: Because they are not free to do the things when the things come in, so I think it's impossible. Ho: Because it has already been mentioned they are very busy. S3: Yes. Ho: Right so you don't think it's a very feasible solution. Right. So you are trying to think of a workable solution? S3: Yes.	Global planning for content
11 0	S3: [77]I am still typing the first paragraph about the solution of the first problem maybe I just remind them the cut-off time since (inaudible) /	Ho: Both for the A signers as well as for the situation itself. S3: Yes. Ho: OK so what did you write in the end? S3: Because I still cannot I think the best solution is just to remind them the cut-off time. I can't ask them to do before this time. Ho: So you said " I still hope that they can make the authorisation before the pre-specified time". So it's like a reminder, but a very gentle one. S3: Yes.	Changing local content
11 1	[78]I am typing the second paragraph (pause: 17 seconds) the internet environment is unstable unstable / [79]and this makes the authorisation than the old method by the (pause: 12 seconds) /	**From S3's first draft of written text** Secondly, the internet environment is unstable for many times. This will make the authorisation procedure much longer than the old method whereby authorisers manually sign on the cheques. **From S3's second draft of written text**	Changing local structure
11 2	[80]I think the internet environment is not the mistake of the A signers so I suggest that um I hope them they can sign the cheques by hand if the payment is urgent		Local planning for content

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11 3	(pause: 21 seconds typing) /	Secondly, the internet environment is unstable and this makes the authorisation procedure much longer than the old	Local planning for structure
11 4	[81] (pause: 60 seconds typing) / [82](pause: 20 seconds typing)	method of signing the cheques manually. It is also acceptable for the cheques signed manually for the urgent case. From stimulated recall interview (14) Ho: When you typed on the computer, sometimes you stopped for a long time. So when you stopped, what were you thinking? S3: I may thinking which word I should use. Ho: Do you remember, the word? S3: Maybe how is the sentence structure	Changing local structure
11 5	then I write the third problems it's the misunderstanding miscommunication (pause: 6 seconds) Ho: Can you keep talking please?	From stimulated recall interview (15) Ho: Like now you said "communication", and then you stopped for a long time, so what were you thinking at that time? Were you thinking of the word "delay"?	Local planning for structure
11 6	S3: The authorisers the authorisers are sometimes / [83]out of town for the business trips without informing us this miscommunication	S3: Yeah, because I was just thinking whether I copy directly from and or change some wording.	Changing local structure
11 7	(pause)	Ho: And in the end what did you decide? S3: I decide to tell them the	Local planning for structure

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| 11 8 | will delay will delay the cheques authorisation procedures / [84](pause: 26 seconds) I hope that they can give us a two-day notice about the leave (pause: 11 seconds) [85](pause: 49 seconds) | miscommunication will cause the delay.

Ho: So you decided to just copy it from the task.

S3: Mmh.

From S3's first draft of written text

Thirdly, the signers are sometimes out of town for business trips without informing us. This miscommunication will cause the deay of the payment since there are no authorisers to carry out the cheque authorisation procedure. I hope that you can give us a two-day notice about the departure of the authorizers.

From S3's second draft of written text

Thirdly, the auothoriser are sometimes out of town for the business trips without informing us. This miscommunication will delay the cheque authorisation procedure. I hope that they can give us a two-day notice via e-mail about their trips, so that we can find another auothoriser for the authorisation . | Changing local content |
| 11 9 | the last paragraph (pause) / [86]after stating all the problems and the solutions I think I should emphasise once again the importance of the importance of the punctuality of the cheques payments (pause: 20 seconds) / [87](pause: 16 seconds)

Ho: Can you keep talking please? | From stimulated recall interview (16)

Ho: Yeah, the point about punctuality, that you said maybe I should summarise maybe I should emphasise the importance of punctuality um that idea was it already generated when you were making your plan before you started writing?

S3: No. I think I just planned what should I do in the introduction, main body and conclusion I have not decided what should I include in the conclusion, and I just come up this point when I am writing the conclusion.

Ho: Do you normally don't plan your conclusion?

S3: Yes. Because I think the conclusion can be copied from the standard sentence like "look forward to seeing your blah blah blah".

Ho: So you mean you can make use of some standard phrases?

S3: Yes. | Global planning for content |

12 0	S3: <u>In order to facilitate a smooth payment procedure I hope that you can fix the above problems as soon as possible</u> (pause: 11 seconds) / [88] (pause: 59 seconds) Ho: Can / [89]you keep talking please?	<u>From S3's first draft of written text</u> I really hope that you can fix the problems soon and make the internet environment more stable to a satisfied level. <u>From S3's second draft of written text</u> In order to facilitate a smooth payment procedure, I hope that you can fix the above problems as soon as possible. If you have any enquiry or suggestion concerning the above problems, please inform me for further improvements.	Changing local content
12 1	S3: I finished typing the memo now I read it again whether I missed something or I need to add something in it		Checking
12 2	I am typing my name Florence / [90]department (pause: 30 seconds) Ho: Can you read aloud please?		Changing local content
12 3	S3: <u>I'm made a small mistake about the preposition</u> / [91]<u>I typed a efficient and effective it should be an efficient and effective payment procedure</u>		Changing local structure
12 4	<u>"Firstly, the cut-off time imposed by [name of bank] is 4:30pm and all authorisation should be made before 4:30 pm in order to avoid the delay of the cheque payments. I realised that"</u> (pause: 32 seconds) Ho: Can you read aloud please? / S3: [92]<u>"Secondly, the internet environment is unstable and this makes the authorisation procedure much longer than the old method of signing the cheques manually. It is also acceptable for the cheques signed by hand for the urgent case. Thirdly, the auothoriser are sometimes out of town for the business trips without informing us. This miscommunication will delay the cheque authorisation procedure. I hope that they can give us a two-day notice via e-mail about their trips, so that we can find another auothoriser for the authorisation."</u> OK I think I finished.[91:55] Ho: OK can you save both files please?		Checking

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An overview of S3's use of writing strategies for Task 2

Task Orientation				Planning						Composing aloud	Revising and Editing			
R E A D	Interpreting the task			Global planning			Local planning				Chec-king	Making changes		
	Su	P	Cl	C	S	St	C	S	St			LC	LS	Lst
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	3													
		4												
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Key:
Su	Summarising the task	C	Content	S	Structure	
P	Paraphrasing the task	GC	Global content	GS	Global structure	
Cl	Clarifying the task	LC	Local content	LS	Local structure	
Read	Reading the task	St	Style and tone			

Task Orientation				Planning						Composing aloud	Revising and Editing			
READ	Interpreting the task			Global planning			Local planning				Checking	Making changes		
	Su	P	Cl	C	S	St	C	S	St			LC	LS	Lst
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							41							
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Task Orientation				Planning						Composing aloud	Revising and Editing			
R E A D	Interpreting the task			Global planning			Local planning				Chec-king	Making changes		
	Su	P	Cl	C	S	St	C	S	St			LC	LS	Lst
										88				
					89									
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APPENDIX 19: S4'S USE OF WRITING STRATEGIES IN TASK 2

	Think-aloud protocols	Evidence from different sources	Strategy
1 Pre-writing stage: Task Orienta-tion	Ho: [1]So you can start anytime. S4: OK, can I have thank you. Ho: Yes, you can use the pen. S4: *It's an insurance company in Hong-Kong* and he were *an assistant manager duties* is to *review the cheque payment* the first job and *passing to authorisers to effect payments outsource cheque to [name of bank] /* [2]through the *internet called Paylink all* the *payment* will be screened *before 4:30* then this is the *authorisation limits two* all *B* and *A* yeah this is the **rules** the A authorisers and B *150 cheques and 10%* that means**15 cheques /** [3]are over this amount this means only 10% needs to A authoriser and B authoriser	From S4's copy of writing task with own handwriting *Background* • ABC Co is an insurance company in Hong Kong. Florence works as an Assistant Manager, Finance in the Business Services Department. • One of Florence's daily duties is to [1]review cheque payment instructions prepared by her subordinates, before passing to the authorised signers to effect payments. • ABC Co outsources cheque issuance to [name of bank] and the payment authorisation process is done via internet, a web-based programme called Paylink that was introduced by the Senior Manager, Finance in mid October 2002.	Summarising the task
2	*service pledge of the business, business all cheque have to be returned to the payees*	• All payment instructions have to be	Reading the task

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3	*within two business days* umuh	authorised on the computer screen by the signers before <u>4:30 p.m.</u> every day, a cut-off time imposed by [name of bank].	Summarising the task
		• The payments are authorised according to the authorisation limits as tabulated below:	
		Rules	
		• Around <u>150</u> cheques are processed every day, and around <u>10%</u> of **15 cheques** cheques are over HK$25,000	
		• As a service pledge of the Business Services Department, all cheques · have to be returned to payees within (2) business days	
		<u>From stimulated recall interview (1)</u>	
		Ho: So what were you trying to do at that time?	
		S4: Mmh still underline the key words and to read the task once again once to give a brief idea about the whole task or the situation	
		<u>From the video recording</u>	
		S4 was just reading key words and underlining them in protocol #3.	
4	*since Paylink the cheque authorisers have been experiencing problems to adapting to it*	<u>From S4's copy of writing task with own handwriting</u>	Reading the task
5	*occasional delays*	***Situation***	Summarising the task
6	*that means John cannot return the cheque some delays /* [4]*the three reason cut-off time* 4:00 p.m. *the problem is busy cannot physically*	• Since Paylink was introduced in mid October, the cheque authorisers have been experiencing problems adapting to it. There have been occasional <u>delays</u>, and this means Florence cannot return cheques within (2) business days, especially for cheques over HK$25,000.	Reading the task
7	*log on* the *computers* that means it's the first problem is the delay time *the second is the Internet environment unstable longer* time		Summarising the task
8	this mean *the authorisation procedure* must *longer than old method manual sign on cheques* (pause: 9 seconds)	• [1]There are three reasons for such delays. First and foremost, the cut-off time imposed by [name of bank] is 4:30 p.m. This is problematic when A signers are busy at work and cannot physically <u>log on</u> their computers.	Reading the task
9	much longer that means Internet is unstable much longer		Summarising the task
10	the third problem is that A signers / [5]sometimes out of town business trips	• [2]The second problem is that the <u>internet</u> environment can be rather	Reading the task
11	without informing	<u>unstable</u> at times, and this makes the authorisation procedure much	Summarising the task

12	so there's no nobody to do this	longer than the old method whereby authorisers manually sign on the cheques.	Paraphrasing the task
13	miscommunication more seriously	• [3]The third problem is that A signers are sometimes out of town for business trips without informing	Summarising the task
14	our department and this drawn the attention oh I am the assistant manager *outsources cheque issuance procedure is new initiative*	the Business Services Department; and because of this miscommunication, no authorisers	Reading the task
15	authorisation and report the internet environment report unstable *much longer than before in authorising payments*	are available to carry out the cheque authorisation procedure. • The situation has become more	Summarising the task
16	new initiative and authorisers occasionally report authorising payments *previously sign the cheques /* [6]*instead of* much longer time	serious recently. The other departments are beginning to complain about the late return of cheques. And this has drawn the attention of the Senior Manager, Finance. • To complicate the situation, the outsourced cheque issuing procedures performed by [name of bank] is a new initiative and authorisers occasionally report that the internet environment is unstable and it takes a much longer time than before in authorizing payments (previously, authorizers sign on cheques, instead of effecting payments on the computer screen) From the video recording S4 was underlining key words in protocols #13 & 15. In particular, he was underlining the words "report" and "unstable" in protocol 15.	Reading the task
17	*asked to write business case in form of memo. submit to the senior management*		Summarising the task
18	*to draw attention of current procedure and recent delays*		Reading the task

19	*to suggest solutions to minimise such delays* umuh (pause: 9 seconds) that means the problem and the reasons of delay OK /	From S4's copy of writing task with own handwriting *Writing Task* ● The Senior Manager, Finance had asked Florence to write a business case in form of a memo, to be submitted to the senior management. The objective of this business case is two-fold: 　■ To draw the A signers' attention of the current cheque authorisation procedures and the recent delays of cheque issuance √ **problems / reasons of delay** 　■ To suggest solutions to minimise such delays ● The business case should be brief, precise and to the point. From the video recording S4 was underlining key words in protocol #17, and writing notes in the writing task in protocol #19.	Summarising the task
20	[7]umuh that means three problems and suggest solutions cannot physically log on their computers OK 4:30 it's usually this time report unable to take outsource cheque report that the Internet environment is unstable		Paraphrasing the task
21	longer time sign cheques effecting payments on the computer screen is that before in authorising sign the cheque that / [8]effect payment on the computer screen	From the video recording S4 was underlining the words "longer time", and "in authorising payment" in protocol #21.	Summarising the task
22 Writing stage 2a: Writing the text	OK maybe start of writing the memorandum form first	From stimulated recall interview (2) Ho: Have you started writing the plan at this moment? S4: No I think. I write the format as a memorandum first and then I write the plan because when I start to write the format first I think this time is more clear instructions I think is it no need to write the plan first? I think it's still better to write the plan yeah, but it's just with a few words.	Global planning for structure
23	(typing) assistant manager / [9](typing) to		Composing aloud

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24	the senior management	From the video recording S4 was looking at the writing task in protocol #24.	Local planning for structure
25	senior manager / [10]the date is today subject	From S4's written text	Composing aloud
26	(referring to task) subject is the Paylink Paylink problem of problems of using	Memorandum From: John, Assistant Manager of	Local planning for content
27	problem of using Paylink / [11]for a settlement cheque and possible solutions dear all	Business Services Department To: Senior Manager Date: 11 April 2003 Subject: Delay of using Paylink for settlement checks and possible solutions Dear all, From stimulated recall interview (3) Ho: So the subject for this memorandum is delay of using Paylink for settlement checks and possible solutions S4: Yes, this is final subject. The first I write is the problem of using Paylink for settlement checks and possible solutions, and then at last I changed to delay	Composing aloud
28	I now start umuh that means there are three problems and to write the solutions / [12]so a bit saying the		Global planning for structure
29	Paylink system		Composing aloud
30	dear all system Paylink system of that means October / [13]what is the purpose the use insurance company review the cheques the Paylink one of the most important the Paylink system	From the video recording S4 was checking the writing task in protocol #30.	Local planning for content
31 **Writing stage 2b:** **Plan-** **ning**	so just a little bit plans (pause: 12 seconds) **Paylink system** is for the **settlement** of **cheques** more **efficiently** / [14]but there is a problem of using this there's a problem so there's **three problems** and the **possible solutions** brief and precise OK	From S4's copy of writing the task with own handwriting Plans 1). Paylink systems → settlement checks efficient → problems → 2). 3 problems (reasons) 3). Possible solution From the video recording S4 was drafting in protocol #31.	Global planning for content

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32 Writing stage 2c: Writing the text	was adopted in our company in mid October in order to /	From S4's written text Paylink is the system of settlement the cheques and it was adopted in our company in mid-October in order to facilitate the payment authorisation process. However, some cheque authorisers have been experiencing the problems when using it. Most of the cheques have been delays, and our department caanot return cheques within two business days, especially for the cheques over HK$25000.	Composing aloud
33	Ho: [15]Simon, can you speak louder please? Si: OK OK. In order to authorise or write a cheque the Paylink OK yes in order to facilitate		Local planning for structure
34	(typing) in order to facilitate in order to facilitate the payment authorisation so / [16]maybe never mind payment authorisation process however staff members		Composing aloud
35	some cheque authorisers	From the video recording S4 was checking the writing task in protocol #33.	Changing local structure
36	has been problem experiencing oh oh oh when using it		Composing aloud
37	yes that's a problem / [17]and to write the problem after that means maybe our department to check the problem	From S4's written text After some investigation, we found the reasons of the problem are as follows:	Global planning for structure
38	after some investigation we found we found the problems are as follows yeah.		Composing aloud
39	S: Can you speak louder please? Si: OK OK have a bit introduction and then to write the problem		Global planning for structure
40	change the word cheques / [18]C-H checks OK still oh (typing)		Changing local structure
41	still using the point form maybe better for them using point form		Global planning for structure
42	so that's the reason yeah *A signers are busy* OK the three problems are here *there's three reasons for such delay* the most important is the first problem yeah so we can address it /		Local planning for content
43	(tying)		Composing aloud
44	[19]most experiencing the problem when using it		Checking
45	yeah maybe a bit say what problem is it it's the delay problem and then the reason for this problem yeah the reason for this problem yeah it's the delay have been experiencing problems yeah that means the problem is is delay yeah two business days the problem have been experiencing the problem / [20]when using it		Local planning for content
46	most of the cheques has been delays	From the video recording S4 went back to text already written, and was adding a sentence.	Changing local content

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47	Ho: Can you keep talking please? S4: Yes. Most of the cheques is delay and the problem is delay and then do they know it's delay and our department		Local planning for content
48	maybe subject change a little bit the problem is the delay problem instead of the problem		Changing local structure
49	most of the cheques / [21]and our company and our department our department cannot return cheques within business days oh seems copying again cheques over Hong Kong		Changing local content
50	OK and then we can find we find the reasons in point form not the problem / [22]the reasons we find the reasons of the problem	From protocol #38 after some investigation we found we found the problems are as follows yeah. From the video recording S4 was adding the words "the reasons" to his written text.	Changing local content
51	yeah that means a bit introduction and then to say the problem and then to say the reasons of the problem and have some possible solutions about this yeah or else it's like copying again is it yeah /		Global planning for structure
52	[23]the most important reason (typing) reason is	From S4's written text	Composing aloud
53	the signer the signer because the signers cannot log on the computers	(1) The most important reason is the signers cannot log on the computer before the cut-off time, 4:30 pm, imposed by Paylink.	Local planning for content
54	before the cut-off time so the delays of cheques the signers cannot log on the computers before the cut / [24]cut-off time imposed by Paylink		Composing aloud
55	the signers cannot log on their computers before the cut-off time imposed by Paylink before the cut-off time		Checking
56	4:30 cannot so they cannot log on and then they can delay to sign the cheque		Local planning for content
57	4:30 p.m.		Changing local content
58	by Paylink yeah that's the first problem (pause)		Checking
59	*the second problem is rather unstable much longer* (situation: 3rd bullet point) *this makes the authorisation procedure much longer than the old method whereby authorisers manually sign on the cheque /*	From the video recording S4 was reading the task in protocol #59.	Reading the task
60	[25]yeah the Internet		Local planning for

			content
61	(typing) <u>the second reason is the unstable internet environment unstable environment</u>	From S4's written text	Composing aloud
62	so that they cannot the procedure take much longer and delay occur yeah they take longer time the authorisers oh yeah authorisers / [26]they need more time authoriser take more time to do that yeah	(2) The second reason is the unstable internet environment, the authorisation process takes more time than our old manual authorisation method.	Local planning for content
63	<u>the authorisation process the authorisation process takes more time than our old authorisation old our manual authorisation method.</u>	From the video recording S4 was checking the task in protocol #62.	Composing aloud
64	Authorisation method? / [27]Yeah		Checking
65	and then the third problem is	From S4's written text (3) The third reason is some A signers of our company sometimes have business trips and forgot to let know the Business Services Department. Thus, there are no authorisers to carry out the cheque authorisation procedures.	Global planning for structure
66	oh problem is some business trips without informing the Business Department so they no time to carry out the cheque authorisation procedures assume there's five people five people to authorise (checking the task)		Reading the task
67	<u>the third reason</u>	From stimulated recall interview (4)	Composing aloud
68	yeah / [28]the third reason is don't know how to write this more better out of town for business trips without informing the Business Services Department sometimes business trips and then they forgot to inform the Business Services Department and they they are not available to carry out the procedures so that yeah it's more better forgot to inform better than without informing / [29]the third reason is how <u>the third reason is</u> the A signers sometimes the A signers the	Ho: So how did you decide that "let know" is a better word than inform? S4: "let know" is better than because it's not we ask signers to tell me it's they they told me first we are not ask them to tell me I say more clearly is that for example notify or inform is we request them to to Ho: to do something	Local planning for style and tone
69	<u>A signers of our company sometimes</u>	S4: yes yes to do something but let know is they are more they do it not request from us	Composing aloud
70	mmh always copying the third reason is the A signers are sometimes	Ho: So it's they are willingly. They do it willingly.	Local planning for structure
71	<u>have business trips / [30]and forgot to inform us</u> (pause: 28 seconds, saving file)	S4: yes yes yes, and I say is forgot to let know instead of without informing it's better because maybe this is not how to say this is not because they forgot to tell us not they don't want to tell us, so to make sure they will more when they receive this memo they will more know that it's not my mistake maybe it's sometimes forgot or busy something like that	Composing aloud
72	Ho: Can you keep talking please? S4: Yes OK what's a better word than "informing", instead of "informing" what is a better words? / [31](checking thesaurus?) Informing may be not better words inform notify yeah to let know is better forgot to inform to tell to notify / [32]forgot to forgot to forgot to maybe this one is better forgot		Local planning for style and tone

73	to let know	Ho: So you don't want to give them the feeling that you are blaming them.	Changing local style and tone
74	oh the Business Services Department	S4: yeah yeah yeah	Composing aloud
75	so it's better informing maybe it's a force although it's needed to know forgot to let the Business Department. /		Checking
76	[33]Thus, thus there are no authorisers to carry out the cheque authorisations procedure		Composing aloud
77	yes and then to address this problem more seriously again to alert them	From S4's written text

The delays has become more seriously. If nothing action taken, it will have an adversely impact to our company operation efficiency and the company's profit. Therefore, on the behalf of our Business Services Department, several solutions are suggested to minimise the delays: | Local planning for content |
78	delays has become has become more seriously / [34]if nothing action taken		Composing aloud
79	will it will bring the efficiency		Local planning for structure
80	it will have a have an adversely impact to		Composing aloud
81	hurt them impact		Local planning for structure
82	on our company operations		Composing aloud
83	and draw yeah to make them frighten (laugh) a little bit / [35]on		Local planning for style and tone
84	our company operation operation efficiency and the company profit therefore		Composing aloud
85	our department		Local planning for structure
86	on behalf our department Business Services Department several / [36]several solutions suggested to minimise		Composing aloud
87	so we have the solution to		Local planning for content
88	minimise minimise delays		Composing aloud
89	yes so we have the some possible solutions are suggested / [37](pause: 22seconds referring to the task) insurance company outsource cheque issuance procedure yes that means the system is unstable so	From stimulated recall interview (5)

Ho: So this solution cannot be found in the background or situation. So how did you come up with this solution?

S4: Just to tell to look at the reasons of | Local planning for content |
| 90 | First | | Composing aloud |

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91	so we have some solutions to them maybe say the first important reason is that they can they must log on the computer first how what possible solution because	the problem and then to know to think which possible solution to be best fit with this problem	Local planning for content
92	4:30 is the first / [38]it will be better for all all first	Ho: Right. S4: Maybe it's not a very good solution but just I can think about it at the moment.	Local planning for structure
93	in order to log on the computer before 4:30		Composing aloud
94	yeah why we can we can impose some rules that must be done before 4:30 yeah can be they need to settle the cheques at certain time so that all cheque will not have delay time yeah before 4:30	Ho: These are the solutions you came up with during the time when you were writing. S4: Yeah	Local planning for content
95	our department / [39]suggest all authoirsation procedures started at 3 o'clock each day each day	From S4's written text	Composing aloud
96	that means suggest all authorisation procedures started at 3:00 p.m. each day	First, in order to log on the computer before 4:30 pm, our department suggested all signers must to carry out authorisation procedure at 3:00 pm each day.	Local planning for content
97	that means we hope all signers all signers		Composing aloud
98	must / [40]we hope all signers		Local planning for content
99	must to do to carry out authorisation procedure		Composing aloud
100	we suggest that this sentence can be deleted suggest that all signers to carry out procecure at 3:00 p.m. each day		Changing local content
101	yeah yeah suggest and		Local planning for content
102	second / [41]our department	From S4's written text	Composing aloud
103	will notice will talk to will how to say our department will communicate with [name of bank] talk our department will our department will / [42]um talk what what words will be better (checking thesaurus) what words will check will contact yeah contact /	Second, our department will contact [name of bank] immediately to upgrade the server of Paylink in order to improve the stability of the system. From stimulate recall interview (6)	Local planning for structure
104	[43]will contact [name of bank] [name of bank] only	S4: I used again the Microsoft tool to find the word because I think notify or meet or	Composing aloud
105	Immediately	I think these words and I find "contact" is more suitable.	Changing local structure
106	to yeah and contact them to upgrade the server immediately to	Ho: That's what you are doing now. But do you remember what word you typed? Did you type in a search word?	Local planning for content
107	upgrade the server of Paylink in order	S4: I typed seems notify [name of bank]	Composing aloud

10 8	upgrade the server to smooth the unstable for the internet for the for this system		Local planning for content
10 9	to improve the stability / [44]of the system		Composing aloud
11 0	third yeah this problem is more difficult to write to solve they must be the senior the problem of A authorisers this is the A signers' problem but A signers is more senior than us more appropriately / [45]how to write more appropriately (pause: 13 seconds) third (pause: 9 seconds) Ho: Can you keep talking please? S4: Yes OK so how to write more appropriately to ask them to ask them to inform us the business trips / [46]they are come from different departments (checking the task) third	From the video recording S4 was referring the task while thinking aloud in protocol #110. From stimulated recall interview (7) Ho: Why do you think the third one you cannot say directly? S4: Maybe the third one is signer's problem because he or she is does not inform our department about their business trip because over $25,000 cheques but at least one A signer to authorise the cheques but mostly they are gone and not in the office and that mean the delay the cheque authorisation. Ho: So how did you solve that problem? S4: Because the situation is quite straight forward to tell this is the problem or this mistake made by the signers but I'm lower level than them it's much indirectly to write a way to tell them Ho: So how did you solve that problem in your writing? S4: Yes, I am struggle at this time maybe in the later part to think about the words and using the Microsoft Word because there are some the programme has some can check some grammar rules or yeah	Global planning for style and tone
11 1	third in order in order to	From S4's written text Third, in order to smooth the process of authorisation procedure, we recommended the A signers' secretaries to notify our department 2 days before of his or her business trips.	Composing aloud
11 2	(sigh) they are senior than us in order to miscommunications / [47]maybe the secretary can notify us instead of they notify us the secretary of the signers is much more better to ask them to notify us / [48]yes		Local planning for content
11 3	replace in order to facilitate the process in order to facilitate maybe use another word instead of facilitate / [49]smooth in order to smooth the process smooth? Yes to smooth the process of checking	From stimulated recall interview (8) S4: The third time is in the third solution to smooth smooth instead of facilitate and this is suggest and suggest again it is may	Local planning for structure

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11 4	in order to smooth the process of authorising procedure and ask the secretary / [50] to notify us any business trips so there is no delays of the procedure yeah	not be very good again and again use this again so I change or just look at tools and found the "recommend".	Local planning for content
11 5	faci (checking thesaurus) (pause: 25 seconds) Ho: Can you keep talking please?	Ho: So four times. S4: And it is better than "suggest" in this solution Ho: So you used four times, you used the tool.	Checking
11 6	S4: Yes fac smooth the process / [51]smooth the process of smooth yes smooth the process of authorisation procedures procedure procedures we suggest		Composing aloud
11 7	again / [52]no other words may be better we recommended we recommended we recommend a busy	S4: Yes. Suggest is more top down than recommend. Ho: Why do you think it's better to ask the A signers' secretary to notify your department?	Local planning for style and tone
11 8	we recommend	S4: First I assume this is the senior I think they must have some secretaries to help them the word because they are busy as	Changing local style and tone
11 9	the A signers secretary to inform us any business trip	the situation said they are very busy at work so they can't log on their computers that means they maybe they forgot their business trips or maybe they need the	Local planning for content
12 0	recommended A signers secretary / [53]to notify our department	secretaries to tell them there is a business trip after certain days maybe the	Composing aloud
12 1	to notify our department of to write more smoothly we recommend the A signers secretary to notify our department of his of any to notify our department of any business to notify our department	secretaries are more clear of the schedule of the A signers and also the secretaries assume it's some the same level or even lower level than us so using the notify maybe it's appropriate	Checking
12 2	of oh yeah it's his or her / [54]business trip	Ho: By telling the secretaries what to do	Composing aloud
12 3	yes three solutions the A signer secretary to notify our department of his or her business trip before two days before our department	S4: Yes, and I also add "2 days before" after I finish whole reason Ho: After finish this section or after finish the whole	Local planning for content
12 4	two day before maybe better the time line two days before		Changing local content
12 5	our department before his / [55]or her business trips OK the three possible solutions are write down and then just end up	S4: after finish first second and third I find that it's two days before it's better because of the time to tell us because if the A signers if all the five signers are go are all go then today they go already one day before, and then the secretary notify us and then we can't do anything so maybe two days before we can to fix the problem or reschedule the business trip with other people.	Local planning for content
12 6	we hope that this solution	From S4's written text We know these solutions are not enough	Composing aloud

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12 7	will be a these solutions can	to eliminate the problem, we are listening all of you so that we can work out the best solutions together. We are looking forward to hearing from you.	Local planning for content
12 8	can reduce the possible delays of the cheques authorisation procedure the cheques / [56]authorisation procedure these solutions can reduce possible delays in the procedure and we are we are looking forward to hearing from you	Yours sincerely, John Assistant Manager	Composi ng aloud
12 9	so this to ask them what possible solutions you can suggest to ask them to gather to work out the solutions cheques / [57]procedure	From stimulated recall interview (9) Ho: OK so they may think this is your job	Local planning for content
13 0	All these solutions is not enough	it's not my job why are you saying that let's work together	Composi ng aloud
13 1	hope that this solution can reduce possible delays of the cheque authorisation procedure I know these solutions are not enough to to eliminate all the problem / [58]we will how to say we are we can listen your suggestions and will gather to eliminate this problem eliminate problem these solutions	S4: I seems that we are open to all opinions so that why why these three reasons these three solutions I need to follow maybe they don't want to follow or they want to change a little bit maybe two days before maybe it's three days before is better or even time they think 3	Local planning for content
13 2	this sentence may be delete it first	o'clock is not enough maybe they need to further extend the time frame of settlement of cheques so it seems that we	Changing local content
13 3	these solutions are not enough to eliminate the problem. Listening all of you / [59]In order to work together	are open listen to all opinions and then we are so I write we try to work out the best solutions together	Composi ng aloud
13 4	so that	Ho: And you are open for suggestions. S4: Yes.	Changing local structure
13 5	we so that we are listening all of you so that we can work out the best solution together	From stimulated recall interview (10)	Local planning for content
13 6	we are listening all of you so that we can together to work out the solution	Ho: I don't know whether we have missed that or not. I remember when you were checking you said I will delete that sentence.	Composi ng aloud
13 7	is better than just our department to do we are listening all of you so that we can together		Local planning for content

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13 8	best solutions together / ⁶⁰(typing) yours	S4: Yes, it's the later part, the last paragraph it's this sentence it's let me think about what I said (pause) yeah something like "I hope this solutions can eliminate or reduce the problem and however we suggest the problems are not enough to eliminate" so at that moment and then I write "we are listening all of you to here I think that maybe some sentence are redundant or not appropriate because we hope these solutions can... not enough to eliminate the problem and we hope these solutions can reduce the problem and then say the solutions are not enough to eliminate the problem something some problem is inside my writing so I delete the first sentence and little bit change the second sentence and become the third sentence of the last paragraph.	Composi ng aloud
139 Post-writing stage: Revising and editing	yeah ^{59:30}so I look it again to know any mistakes From John assistant manager Business Service Department to senior manager the date the delay problem of the delay (pause)		Checking
14 0	delay not delay problem delay is a problem / ⁶¹(tapping on computer)	From stimulated recall interview (11) S4: Yes. But I initially think it's these three problems. It's the reason of the delays problem I think it is the three reasons of the delay problems. Initially I think it is the three problems but after I checked again the later part that I found that it is the reason of the problem Ho: The reasons of the delay. S4: Yeah, not the problem. It may be a problem but it's under the problem of delay, my thinking about this. Ho: OK. So there's only one problem, the one problem is delay. S4: Yes, and this delay I found the reason for this delay is these three problems	Changing local content
14 1	delay of using for settlement checks and possible solutions		Checking
14 2	Paylink is the system (tapping on the computer)	From stimulated recall interview (12) Ho: You spent about 4 minutes on checking. S4: Yes, the subject as I said before the	Changing local structure

		problem the delay the second one is the first sentence I omit the "is" and then I said Paylink system of settlement the cheques was adopt blah blah blah but I think it's not clear enough so I think "Paylink is the system and it was adopted" Yeah Ho: so actually the first sentence you wrote you make it longer later on. S4: yeah yeah Ho: Because like you said originally the sentence was Paylink the system was adopted S4: Paylink system of settlement the cheques was adopted. But it's not very clear Paylink system is very long the sentence. It's not very clear what Paylink is about. Ho: So you break the noun phrase into a longer chunk. S4: Right.	
14 3	of settlements the cheques and it was adopted in our company in mid-October in order to facilitate the payment authorisation process. However, some cheque authorisers have been experiencing the problems when using it. / [62]Most of the cheques have been delays, and our department caanot return cheques within two business days, especially for the, this is the problem the delay After some investigation, we found the reasons of the problem are as follows: (1) The most important reason is the signers cannot log on the computer imposed by the bank (2) The second reason is the unstable internet environment, the authorisation process takes more time than our (3) The third reason is some A signers of our company sometimes have business trips and forgot to let know our let further know Thus, there are no authoursers to carry out the cheque The delays has become more seriously more serious become more seriously I think / [63]If nothing action has been taken		Checking

14 4	(tapping on the computer) <u>if nothing action taken</u>		Changing local structure
14 5	<u>adversely impact on our company in our company it will have an adversely impact to our company efficiency it will have an adversely impact it will have an adversely impact</u>		Checking
14 6	<u>to our company</u>		Changing local structure
14 7	<u>operation efficiency and the company's profit Therefore, on the behalf of our Business Services Department, there are some solutions we need to do</u> (tapping on the computer) <u>in order to log on the computer, our department suggested all signers must carry out the authorisation procedure at each day. Our department will contact [name of bank] to upgrade</u>		Checking
14 8	<u>the server spelling mistake /</u>[64] <u>(tapping on the computer)</u>		Changing local structure
14 9	<u>of Paylink in order to improve the stability of the system. to smooth to smooth the process, we recommended to notify our department 2 days before of his not enough to eliminate</u> (tapping on the computer) <u>the problem, we are listening all of you so that we can work out the best solutions together. We are looking forward to hearing OK</u> OK[63:40] Ho: OK so you save it please? S4: OK thank you.		Checking

An overview of S4's use of writing strategies for Task 2

Task Orientation				Planning						Composing aloud	Revising and Editing			
R E A D	Interpreting the task			Global planning			Local planning				Chec-king	Making changes		
	Su	P	Cl	C	S	St	C	S	St			LC	LS	Lst
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Key:
Su	Summarising the task	C	Content	S	Structure	
P	Paraphrasing the task	GC	Global content	GS	Global structure	
Cl	Clarifying the task	LC	Local content	LS	Local structure	
Read	Reading the task	St	Style and tone			

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READ	Interpreting the task			Global planning			Local planning			Composing aloud	Checking	Making changes		
	Su	P	Cl	C	S	St	C	S	St			LC	LS	Lst
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							45							
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READ	Su	P	Cl	C	S	St	C	S	St	Composing aloud	Checking	LC	LS	Lst
										93				
							94							
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| Task Orientation | | | | Planning | | | | | | Composing aloud | Revising and Editing | | | |
| R E A D | Interpreting the task | | | Global planning | | | Local planning | | | | Chec-king | Making changes | | |
	Su	P	Cl	C	S	St	C	S	St			LC	LS	Lst
											141			
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											149			

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APPENDIX 20: S5'S USE OF WRITING STRATEGIES IN TASK 2

		Think-aloud protocols	Evidence from different sources	Strategy
1 Pre-writing stage 1a: **Task** **Orientation**		Ho: [1]You can start anytime when you are ready. S5: OK *background information insurance company* Ho: OK can you start talking please? S5: *OK Florence works as an Assistant Manager, Finance in the Business Services Department. One of Florence's daily duties is*	<u>From stimulated recall interview (1)</u> Ho: So what were you doing that time? S5: Just reading out the instructions and the background information.	Reading the task
2		*to review cheque payment instructions prepared by her subordinates,*	<u>From S5's copy of writing task with own handwriting</u> *Background* • ABC Co is an insurance company in Hong Kong. Florence works as an Assistant Manager, Finance in the Business Services Department. • One of Florence's daily duties is <u>to review cheque payment instructions prepared by her subordinates</u>, before passing to the authorised signers to effect payments. <u>From the video recording</u> S5 was underlining some words in the writing task in protocol #2.	Summarising the task
3		*before passing to the authorised singers to effect payments. /* [2]*ABC Co outsources cheque issuance to [name of bank]and the payment authorisation process is done via internet, a web-based programme called Paylink that was introduced by the Senior Manager, Finance in mid October 2002. All payment instructions have to be authorised on the computer screen by the singers before 4:30 p.m. every day, a cut-off time imposed by Citibank. The payments are authorised according to the authorisation limits as tabulated below:* (pause: 4 seconds) *2 B singers* (pause: 5 seconds)	<u>From the video recording</u> S5 was just reading the task without underlining anything.	Reading the task
4		Ho: Can you keep talking please? Can you speak louder? / S5: [3]OK what is 2 B singers what is A singer list of Mr A Mr		Clarifying the task

5	*Around 150 cheques are processed every day, and around 10% of cheques are over HK$25,000*	<u>S5's copy of writing task with own handwriting</u> **15** • Around 150 cheques are processed every day, and around 10% of cheques are over HK$25,000	Reading the task
6	that means around **15** of cheques		Summari sing the task
7	*As a service pledge of the Business Services Department, all cheques have to be returned to payees within 2 business days Since Paylink was introduced in mid October, the cheque authorisers have been experiencing problems adapting to it. There have been /*	• As a service pledge of the Business Services Department, all cheques have to be returned to payees within 2 business days *Situation*	Reading the task
8	*[4]occasional delays*, **problem**	• Since Paylink was introduced in mid October, the cheque authorisers have been experiencing problems adapting to it. There have been [Problem] occasional delays, and this means Florence cannot return cheques within 2 business days,	Sumamri sing the task
9	*and this means Florence cannot return cheques within 2 business days, especially for cheques over HK$25,000. There are three reasons for such delays. First and foremost, the cut-off time imposed by [name of bank]is 4:30 p.m. This is problematic when A singers are busy at work and cannot physically log on their computers. The second problem is that the internet environment can be rather unstable at times, and this makes the authorisation procedure much longer than the old method whereby authorisers manually sign on the cheques. The third problem is that A singers are sometimes out of town for business trips and because of this miscommunication, / [5]no authorisers carry out the cheque. The situation has become more serious recently. The other departments are beginning to complain about the late return of cheques.*	especially for cheques over HK$25,000. • There are three reasons for such delays. First and foremost, the cut-off time imposed by [name of bank]is 4:30 p.m. This is problematic when A signers are busy at work and cannot physically log on their computers. • The second problem is that <u>the internet environment can be rather unstable at times, and this makes the authorisation procedure much longer than the old method whereby authorisers manually sign on the cheques.</u> • The third problem is that A signers are <u>sometimes out of town for business trips without informing the Business Services Department</u>; and because of this miscommunication, no authorisers are available to carry out the cheque authorisation procedure. <u>From the video recording</u> S5 was writing notes in protocol #8, and she was just reading the task aloud in protocol #9.	Reading the task
10	There is **complain**	<u>S5's copy of writing task with own handwriting</u> • • The situation has become more serious recently. The other departments are beginning to <u>complain about the late [Complaints] return of cheques</u>. And this has	Summari sing the task

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11	*And this has drawn the attention of the Senior Manager, Finance. To complicate the situation, the outsourced cheque issuing procedures performed by [name of bank]is a new initiative occasionally report that the internet environment is unstable and it takes a much longer time than before in the payments /* [6]*My task The Senior Manager, Finance had asked Florence to write a business case in form of a memo, to be submitted to the senior management. The objective of this business case is two-fold: To draw the A singers' attention of the current cheque authorisation procedures and the recent delays of cheque issuance To suggest solutions to minimise such delays The business case should be brief, precise and to the point.* (pause: 4 seconds) *current cheque authorisation level level of authorisation required /*	drawn the attention of the Senior Manager, Finance. ⋯ • To complicate the situation, the outsourced cheque issuing procedures performed by [name of bank]is a new initiative and authorisers occasionally report that the internet environment is unstable and it takes a much longer time than before in authorizing payments (previously, authorizers sign on cheques, instead of effecting payments on the computer screen) *Writing Task* ● The Senior Manager, Finance had asked Florence to write a business case in form of a <u>memo</u>, to be submitted to the senior management. The objective of this business case is two-fold: ■ To draw the <u>A signers' attention of the current cheque authorisation procedures and the recent delays of cheque issuance</u>	Reading the task
12	Ho: [7]Can you speak louder please? S5: OK (pause: 9 seconds) *draw the A singers' attention to the current cheque authorisation procedure recent delays*	■ To suggest solutions to minimise such delays ● The business case should be brief, precise and to the point.	Summarising the task
13	*two A singers two B singers it's just a name level of authorisation required A /* [8](pause: 7 seconds)	<u>From S5's copy of writing task with own handwriting</u> | Amount	Level of Authorisation Required
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Less than or equal to HK$25,000	2B signers
HK$25,001 – HK$500,000	1A + 1B signers
Any amount over HK$500,000	2A signers		Reading the task
14	What does it mean by two B singers one A and one B and two A is it just a name or what Ho: No, it's just the pseudonyms they use for each person instead of giving you the real name of the person to protect their identity so um there are two groups right A and B so two group B signers it's not singers, it's signers. S5: Oh yeah yeah too early (laugh) Ho: So two signers so that means two people from group B /	<u>From stimulated recall interview (2)</u> Ho: So the reason why you did not understand was it because you misread the word "signers" as "singers" S5: Yes, and I don't think these two are related but later I found out these two are related. Ho: Oh you mean in the beginning you didn't realise the two tables were related OK when did you realise that the two tables were related?	Clarifying the task

		S5: Until you told me.	
15	S5: [9]Mmh two signers then I have to read this again (pause) introduce by current cheque authorisation (pause) Ho: Can you keep talking please? S5: *Occasional delays Florence cannot (pause) /*	From S5's copy of writing task with own handwriting • ABC Co outsources cheque issuance to [name of bank] and the payment authorisation process [A]is done via internet, a web-based programme called Paylink that was introduced by the Senior Manager, Finance in mid	Reading the task
16 Pre-writing stage 1b: Planning	[10]*first one is current cheque authorisation authorisation*	October 2002. • All payment instructions have to be authorised on the computer screen by the signers before 4:30 p.m. every day,	Global planning for structure
17	*is done* by *is done via internet, a web-based programme called Paylink Paylink ABC Co outsources cheque issuance to [name of bank] and the payment authorisation process is done by* current delay and then it is *authorised* / [11]*on the computer screen by the signers before 4:30 p.m. every day,*	a cut-off time imposed by [name of bank]. From the video recording S5 started drafting in protocol #16. Then she went back to the writing task and underlined more key words in protocol #17.	Sumamar ising the task
18	which is *a cut-off time imposed by [name of bank].*		Global planning for content
19	(pause) and then **B** is the reason of the delay of cheque and there is **a delay of cheque** because in the **situation** the **cut-off time** is 2:00 cut-off time	As a result a delay of ⬅ cheque	Global planning for content
20	A signers are busy at work and cannot physically log on their computers. The second problem is experiencing problem adapting to it umuh / [12]second problem but this problem is not A's problem OK	**Current cheque authorisation A+B situations** { 1. **cutoff time problem** 2. **unstable internet envir** 3. **out of town →** **miscommunication**	Summari sing the task
21	**unstable internet environment** (pause) all these cause the third problem	⬅ difficulty in ~~assigning~~ authorisation process	Global planning for content
22	Ho: Can you speak louder please? / [13]Because it would be quite difficult to listen back and make out what you said. Thank you. S5: OK A signers sometimes **out of town** maybe he's that person is out of town and because of this **miscommunication** or without informing Business Service Department all these out of town miscommunication	From the video recording S5 was underlining key words in the writing task in protocols #20 & 22. And she was drafting in protocol #21.	Summari sing the task
23	all these three problems cause **difficulty in assigning in in authorising process /**		Global planning for content

24	[14]so the <u>result delay of cheque</u> suggest solutions as to minimise such delay		Global planning structure
25	um um um um in the **ABC Company perspective** I think they can **negotiate with [name of bank]** so that it they can **delay the cut-off time**	<u>From S5's copy of writing task with own handwriting</u> **In ABC co. p**	Global planning for content
26	solution one and solution two may be (pause) /	**1. negotiate with [name of bank]** **→ delay the cutoff time** **2. at the same**	Global planning for structure
27	[15]also **at the same time at the same time** they can ask the **internet service internet service IMS provider** to **maintain a better server**	**internet service IMS provider maintain a better service** **3. To enhance communication**	Global planning for content
28	maybe the third one is to	**between signer A and Business Service Department** **A → out of town** **better arrangement**	Global planning for structure
29	**to enhance the communication between signers A A B /** [16]**and the Business Service Department** so whenever signer A is **out of town** they can have **better arrangement** how about any other new solutions	<u>From stimulated recall interview (3)</u> Ho: So what did you plan? S5: Plan what I want to write in the essay Ho: So you plan the content? S5: Not just the content. Ho: What else did you plan? S5: Actually not the format but the organisation I think one part about the problem and the other part about the solution	Global planning for content
30 Pre-writing stage 1c: Task orientation	late return of cheque *especially for cheques over 25000*	<u>From S5's copy of writing task with own handwriting</u> *Situation* • Since Paylink was introduced in mid October, the cheque authorisers have been experiencing problems adapting to it. There have been occasional delays, and this means Florence cannot return cheques within 2 business days, especially for cheques over HK$25,000.	Reading the task
31	does it matter (pause)		Clarifyin g the task
32	*around 150 cheques are processed every day 10% of cheques are over*	<u>From S5's copy of writing task with own handwriting</u> • Around 150 cheques are processed	Reading the task

			every day, and around 10% of cheques are over HK$25,000	
33		A singers / [17]A singers you mean A is just a pseudonym and then does it mean that two B singers and one B singer two different group of people Ho: Two different groups of people S5: And they didn't complain just A complain because it said to draw A singers' attention does it matter to B signers? Ho: I think to draw A signers' attention yeah S5: but this group of A is different from this Ho: No no no. It's a pool of people OK it's group A um so one person from group A and one person from group B / S5: [18]Oh. Ho: For example there are five people I think here are the people right this is group A this is group B so group A includes one two three four five five people from different department it can be a combination of anyone so one A I think refers to one of these people. And one B refers to one of the B authorisers S5: Oh I think I have misunderstanding cut-off point. Ho: Sorry they use different terminology authorisers or signers they refer to the same thing so they authorise by signing on the cheques/		Clarifyin g the task
34 Pre-writing stage 1d: Planning	S5: [19]Um but how about can it still be the outline problem they know the cut-off point problem so they know that OK this one is still OK mmh	From stimulated recall interview (4) Ho: What were you thinking at that time? After my explanation you still seemed to spend some time thinking about something. S5: Because when I draft this plan I in my mind it's A complaining the situation but it's not the case so I would want to see that if the plan can be still apply to the writing um it's still useful	Global planning for content

35	OK A signers that means *A signers is composed of CEO deputy CEO CFO legal counsel general manager GM* OK *A signers that means A signers is composed of CEO deputy CEO CFO legal counsel general manager GM*	From S5's copy of writing task with own handwriting • List of authorised signers are tabulated below: <table><tr><td>**A authoriser**</td></tr><tr><td>Mr A (Chief Executive Officer)</td></tr><tr><td>Mr B (Deputy CEO)</td></tr><tr><td>Mr C (Chief Financial Officer)</td></tr><tr><td>Mr D (Legal Counsel)</td></tr><tr><td>Ms E (General Manager, Customer Services)</td></tr></table>	Reading the task
36	why not B actually the amount is just 15 cheques B doesn't matter especially / [20]Oh maybe there's the problem but cheques over 500,000 should be authoirsed by two A signers		Clarifying the task
37	how can it shorten the time shorten maybe added in this point and tend not only to the Business Service Department also **between the signers** / [21]because within the **current situation** and just **approval by more than one one signer** so if there is better **coordination** they may be **better**	From S5's copy of writing task with own handwriting **3. To enhance communication between signer A and Business Service Department** **A → out of town better arrangement** **between the signers current sit + → approval by more than one signer → coordination better** (Point #3 has already been written in protocol #32.)	Global planning for content
38	*to complicate the situation /* [22]*the outsourced cheque issuing procedure... report that the internet environment is unstable and it takes a much longer time than before* um (inaudible) server problem	From S5's copy of writing task with own handwriting • To complicate the situation, the outsourced cheque issuing procedures performed by [name of bank] is a new initiative and authorisers occasionally report that the internet environment is unstable and it takes a much longer time than before in authorizing payments (previously, authorizers sign on cheques, instead of effecting payments on the computer screen)	Reading the task
39 **Writing stage: Writing the text**	OK memo <u>from Florence</u> (typing) <u>assistant /</u> [23]<u>manager finance in Business Service Department to A signers</u> (pause) mmh OK <u>Re current /</u> [24]<u>cheque authorisation and delay of cheque issuance problem</u>	From S5's written text To: A signers From: Florence, Assistant Manager, Finance in Business Services Department Re: Current cheque authorisation and delay of cheque issuance problem	Composing aloud
40	brief and precise (pause) the current cheque authorisation / [25]how to start cannot start as you all know (pause)	From stimulated recall interview (5) Ho: The heading of the memo. So after	Local planning for

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		finishing the heading you stopped typing what you were doing at that time? S5: I was thinking how to start how to start this memo Ho: And you referred to the plan. S5: Mmh	content
41	<u>as you may notice already that our company</u> / [26](inaudible)	From S5's written text Paylink system has been introduced in our company since mid October. Unfortunately, we have been experiencing some problems in adapting to this system. This means as a result the Business Services Department will also encounter the late return of cheque problem. In this memo, I would like to draw you all attention to the authorization problem and also I will suggest some solutions to address the problem and hence, minimize the late return of cheque. From stimulated recall interview (6) Ho: I remember you started writing something else and then you deleted it. Do you remember what it was? S5: Um should be something like as you all know that the Paylink system has already introduced in our company something like that Ho: So why did you decide not to use that? S5: Why. I think this memo is to A signer and A signers are those important guys and I shouldn't be not so polite as you all know I think to start this is not very good. Ho: Why is it not good? S5: It's like very informal so it's better to delete the part "as you all know"	Composing aloud
42	Paylink system has been introduced in our company since mid October. /	Changing local style and tone
43	[27]Paylink system has been introduced in our company since last October.	Local planning for conent
44	<u>Unfortunately we have been experiencing some problems in adapting to the</u>	Composing aloud
45	<u>this system</u>	Changing local structure
46	<u>in this memo I would like to draw you all attention to the problem</u> / [28]<u>and also</u> (pause)	Composing aloud
47	have been experiencing some proplem in adapting the new system	Local planning for content
48	this means as a result the Business Service Department has / [29]has encounter encounter will also encounter the late return of cheque problem	Changing local content
49	In this memo I would like to draw all your attention to the problem and also	Local planning for content
50	<u>I will suggest some solutions</u>	Composing aloud
51	to um I would suggest some solutions / [30]and so as to minimise so as to I would suggest some solutions	Local planning for structure
52	<u>to address the problem</u>	Composing aloud
53	address address the problem and hence umuh	Local planning for content
54	<u>and hence</u> / [31]<u>minimise the late return of cheque. In the current authorisation procedure in the Paylink system</u>	From S5's written text Under the paylink system, payment	Composing aloud

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55	provided by / [32]is it provided by [name of bank] (pause: 8 seconds) Ho: Can you keep talking please?	authorization process is done via internet and the signers are required to authorise on the computer screen before 4.p.m. everyday.	Local planning for content
56	S5: OK ABC outsource cheque issuance to [name of bank] and payment authorisation is done via internet	**From S5's copy of writing task with own handwriting**	Reading the task
57	under the Paylink system the Paylink system payment authorisation process	• ABC Co outsources cheque issuance to [name of bank] and the payment authorisation process [A]is done via internet, a web-based programme called Paylink that was introduced by the Senior Manager, Finance in mid October 2002.	Changing global structure
58	is done via internet / [33]and the signers are required required to authorise on the computer screen		Composing aloud
59	on the computer screen		Local planning for content
60	before 4:00p.m. every day	**From the video recording** S5 was reading the task in protocol #56, making changes in protocol #57, and reading back what she wrote in protocol #61.	Composing aloud
61	under the Paylink system payment authorisation process is done via internet and the signers are required required to authorise on the computer screen before 4:00p.m. every day /		Checking
62	[34] (pause) to draw A attention to draw A attention of the current cheque authorisation and the recent delays of cheque issuance (pause) cheque payment system /	**From S5's copy of writing task with own handwriting** ■ To draw the A signers' attention of the current cheque authorisation procedures and the recent delays of cheque issuance	Reading the task
63	[35]due to due to this cut-off time a lot of A a lot of signer cannot physically	**From S5's written text** However, a lot of signers are busy at work and they cannot authorise through internet on time. Also, the unstable internet environment creates difficulties for signers in performing the job. They need to spend much longer time in the authorisation than they do it manually.	Composing aloud
64	under the paylink system the payment authorisation process is done via internet and the signers are required required to authorise on the computer screen / [36]before 4:00p.m.		Local planning for structure
65	however a lot of signers are busy at work and they cannot cannot authorise		Changing local structure
66	through internet on time	**From stimulated recall interview (7)**	Composing aloud
67	maybe I can talk about the second problem / [37]also many of the signer (pause: 26 seconds) Ho: Can you keep talking please? S5: OK	Ho: Do you remember what you were thinking at that time? S5: Maybe I was thinking how to organise how to write the second point. Ho: So that's before the second problem. Where does it second problem start?	Local planning for structure
68	many of the signers are not familiar with the internet environment that they complain /	S5: "Also, the stable internet..."	Composing aloud
69	[38]did they complain is not because of the A signer	Ho: So this is the second problem, so you were thinking about the content or the organisation.	Local planning for content

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70	also the instable internet environment create difficulties for signers in performing the authorisation /	S5: The organisation of the sentence.	Changing local content
71	[39]authorisation and		Local planning for content
72	they need to and they need to spend much longer time in the authorisation than they do it manually /		Composing aloud
73	[40]third (checking the plan) third A signers are usually carry usu no not usually usually carry an important duties and they (pause) / [41]A signers usually carry out important duties is it inferred by me inferred	From stimulated recall interview (8) Ho: So what were you doing at that time? A signers, you referred back to the task S5: A signers I should I thinking I was referring to the third problem A signers Ho: It seems like every time before you started writing a problem you paused for some time and you referred back to the task to check for details and you started writing you referred to the plan then you thought about it before you started writing. Was that correct? S5: For the plan I already know what I have to write in my writing so that the plan it just for when I was thinking what to include in the writing I would write down what should included and then when I write these things are already in my mind and I just referred to the details.	Global planning for content
74	and they		Local planning for content
75	when they were out of town for business trips um it seems that there is miscommunication between / [42]them and	From S5's written text Third, there are occasions, when A signers were out of town for business trips there will be no signers available to carry out the cheque authorisation process. It seems that miscommunication exist between them and the Business Services department.	Composing aloud
76	our department to be specified and		Local planning for structure
77	the Business Service Department		Composing aloud
78	it seems that there is miscommunication between them and because (pause) A signers usually carry out important duties / [43]and when they were out of town for business trips (Iris' phone was ringing) sorry and they were out of town for business trips (pause: 24 seconds) that sometimes		Local planning for content

79	there will be no / [44]signers available to carry out the cheque authorisation process third	From the video recording	Composing aloud
80	A signers usually carry out important duties and when they were out of town for business trips it seems that there is miscommunication between them and the Business BS Department that sometimes there will be no signers available to carry out the cheque authorisation process / [45]it's about the internet and the signers are required to authorise on computer screen before 4 p.m.every day however a lot of signer are busy at work and they cannot authorise through the internet on time also the unstable internet environment creates difficulties for signers in performing authorisation and they need to spend they need to spend longer they need to spend much longer time in authorisation than they do it manually third A signer usually carry	S5 was making changes on the computer in protocols # 84 & 85.

From stimulated recall interview (9)

S5: I think I have changed the organisation this of the whole reason of the problem

Ho: Which one? The third one?

S5: The third one.

Ho: Do you remember what it was like before?

S5: Um I think at first I just start there is miscommunication between A signers and Business Service Department, then later I realise I have to explain this so it's better for me to state the problems of A signers out of | Checking |
| 81 | should be there there is occasion / | town and they were not available to do the cheque authorisation process. So it's better to put that part first and then after that I can | Changing local structure |
| 82 | [46]when A signer when A signers were out of town for business trips there will be no signers available to carry out for business trips there will be no signers to carry out the process | state there is a miscommunication problem.

Ho: So you mean the information was still there, but you swapped the order.

S5: Yeah. | Changing global structure |
83	it seems that / [47]miscommunication problem miscommunication between mis / [48]miscommunication exists between them and the Business Department which mean them and the Business Service Department is it frequent OK		Local planning for content
84	all these three points give rise to to the problem of late return of cheque	From S5's written text	Composing aloud
85	two days / [49]as a result	All these three reasons give rise to the problem of late return of cheques because without the authorization process, no cheques can be issued. As a result, the	Local planning for content
86	without the the authorisation process no cheques can be issued and as a result the service pledge / [50]of returning payees within within two business days cannot be maintained maintained	company's service pledge of returning payees within 2 business days cannot be maintained.	Composing aloud
87	the service pledge company /		Changing local content
88	[51]to address the problem (typing)	From S5's written text
To address the above problem, we suggest	Composing aloud

89	to address the above problem	the finance department to negotiate with [name of bank] in delaying the cut-off time, say 6p.m. everyday. Thus, signers will have more time in performing their duties.	Changing local content
90	We		Composing aloud
91	Business Service Department is it our department (flipping through the task) / [52]which two department negotiate the Paylink system the BS	From stimulated recall interview (10) Ho: So how did you come up with these solutions? Did you already plan these solutions in the plan?	Global planning for content
92	we suggest		Composing aloud
93	Paylink system (pause) senior manager finance	S5: Yes. Ho: And like you said everything you wrote in your plan was in your mind, so there's no need for you to refer back. But you did refer.	Local planning for content
94	the finance department / [53]to negotiate with [name of bank] in delaying the cut-off time, thus signers will have more time in	S5: I referred back to in my plan I include the company should negotiate with [name of bank], but which department should do the negotiation I refer to the situation. At first I thought it would be the job of the BS Department but later I found that the Paylink system is introduced by the Finance Department.	Composing aloud
95	(pause: 11 seconds) Ho: Can you keep talking please? S5: OK thus the signers will have more time in / [54]what performing the job (Chinese: let me write it down first)		Local planning for content
96	in performing their duties second		Composing aloud
97	delaying the cut-off time say 6 p.m. every day.		Changing local content
98	Second	From S5's written text Second, the finance department can also negotiate with the internet service provider. They should request a stable and faster server so that it can minimise the time for authorisation process and enhance the work of signers. Third, we suggest A signers to inform the Business Services Department if they are out of town for business trip so that the BS Department can arrange some other signers to carry out the procedure for them.	Composing aloud
99	we think		Local planning for content
100	the finance / [55]department can also negotiate with the internet service provider they can ask for a stable and reliable		Composing aloud
101	(pause) not just stable / [56](delete) faster		Changing local structure
102	server so that the authorisation process	From stimulated recall interview (11) Ho: So you stopped here. You said they should request a stable and S5: At first I've written down the word "reliable", but it's not the problem of reliability it said here it's the procedure takes too long so I use the word faster	Composing aloud
103	so that it can minimise		Changing local content
104	and enhance the work of signers.		Composing aloud
105	Third /		Local planning for content

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10 6	[57]third we we suggest A signers to inform the Business Service Department if they will	Composing aloud
10 7	if they are out of town	Changing local structure
10 8	for business trips / [58]so that the Business	Composing aloud
10 9	the BS	Changing local structure
11 0	Department can arrange some other signers to carry out authorisation procedure for them	Composing aloud
11 1	lastly / [59](pause) third we suggest A signers to inform Business Service Department if they are out of town for business trips so that the BS Department can arrange some other signers to carry out	Checking
11 2	the procedure for them	Changing local structure
11 3	carry out the procedure for them (checking) (pause) /	Checking
11 4	[60]apart	Local planning for structure
11 5	besides under the current situation	Composing aloud
11 6	more than one signer is needed required	Changing local content
11 7	is required in authorising authorising cheques / [61]which are above HK therefore if a better communication can be maintained between signers [62]the authorisation process can also	Composing aloud
11 8	be done can	Local planning for structure
11 9	also get done faster (pause)	Composing aloud

From stimulated recall interview (12)

Ho: So you deleted the word "authorisation" a few times why?

S5: I think people who read the this memo will understand which procedure I refer to there's no need to repeat it so many times

Ho: So to make it simple.

S5: Yeah.

From the video recording

S5 was referring to the task in protocol #105, and in protocol #111, she paused to check the writing task.

From S5's written text

Besides, under the current situation, more than one A signer is required in authorising cheques which are above HK$25,000. Therefore, if a better coordination can be maintained between the signers, the authorization process can also get done faster.

Stimulated recall interview (13)

Ho: So you add more than one signer

S5: Yeah, this point was not in the plan originally.

Ho: So you did come up with some new content. Why do you think you should add the phrase "more than one A signer"?

S5: Because I realise that for 25000 cheques it needs more than one A signer to do the authorisation so if they can better coordinate this process will be shortened.

12 0	To address the above problem, we suggest the finance department to negotiate with [name of bank] in delaying the cut-off time, say 6p.m. everyday. Thus, signers will have more time in performing their duties. Second, the finance department can also negotiate with the internet service provider. / [63]They can ask for a stable	From stimulated recall interview (14) Ho: They should request you changed that. S5: Mmh Ho: Was the word "request" there before? S5: Originally I ask for	Checking
12 1	they should request	Ho: OK. Why did you change that do you remember?	Changing local style and tone
12 2	They should request a stable and faster server so that it can minimise authorisation	S5: I just think "request" is more appropriate. And it is a business writing it's better to use "request" than "ask for".	Checking
12 3	minimise the time	Ho: It's better because it's more formal or S5: More formal. Ho: Right, because the meaning is the same right? S5: Mmh Ho: Is that you usual habit of checking from time to time to see what you wrote is logical before you go on writing. S5: If I am very confident about what is what I've written down is correct I will not do this, but it's the feeling I can feel it if I write the essay very fluently and it seems very logical no mistake I will not refer to it from time to time, but if I feel that some problem hidden in the passage I will do this. Ho: So are you saying that you sense there are some problems in this writing, and you checked from to time? What are the problems do you think? S5: Maybe the coordination between point solution point one to two something like that Ho: So it's the organization of the solutions. S5: Mmh	Changing local structure
12 4	for authorisation process and enhance the work of signers. Third, we suggest A signers to inform the Business Services Department if they are out of town for business trip so that the BS Department can arrange some other signers to carry out the procedure for them. Besides,		Checking

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	under the current situation, more than one signer		
12 5	(changing local structure)		Changing local structure
12 6	is required / [64]in the in in authorising cheques which are above HK$25,000. Therefore, if a better better coordination can be maintained between the signers, the authorisation process can also get done faster. Can be maintained between signers can be done faster		Checking
12 7	to maintain the service pledge of two days	From S5's written text	Composing aloud
12 8	two business days /	To maintain the service pledge of 2 business days of returning payment, the prompt cheque authorization process is really important. Thus, we hope the above measures can address the authorization problem and that the cheque issuance procedure can be carried out properly.	Changing local content
12 9	[65]to maintain the service pledge of two business days		Local planning for content
13 0	of returning returning payments the prompt prompt cheque authorisation process is really important. / [66]Thus we hope the above measures can address problem	From the video recording

S5 was checking the writing task at the end of protocol #127. | Composing aloud |
13 1	so that can address can address		Local planning for content
13 2	the authorisation problem		Changing local content
13 3	and that the issue cheque issuance / [67]cheque issuance procedure can be carried out		Composing aloud
13 4	on schedule		Local planning for structure
13 5	on time.		Composing aloud
136 Post-writing stage: Revising and Editing	Minimise (checking task) (pause: 16 seconds)

Ho: Can you keep talking please?

S5: OK (checking spelling) | | Checking |
13 7	minimise change /		Changing local structure
13 8	[68]Paylink no change		Checking
13 9	to authorise change		Changing local structure

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14 0	there is no bar in the main custom internet ignore ignore ignore ignore		Checking
14 1	there are / [70]there is occasion there are occasion	From stimulated recall interview (15) Ho: You said there is occasion there are occasion so you are thinking about whether to use singular or plural form. S5: Yeah. Ho: And where's that? S5: Here. Ho: OK I see. Did you take the computer's advice for this particular point? S5: Computer advice yes. Ho: What did you write before? S5: "there is occasions"	Changing local structure
14 2	ignore ignore cheques ignore ignore ignore Paylink system has been introduced in our company since mid October. Unfortunately, we have been experiencing some problems in adapting to this system. This means as a result the Business Services Department will also encounter the late return of cheque problem. In this memo, I would like to draw you all attention to the problem and also I will suggest some solutions to address (pause)		Checking
14 3	what problem to the authorisation problem		Changing local content
14 4	I will suggest some solutions to address the problem and hence minimize the late return of cheque. Under the paylink system, payment authorization process is done via internet and the signers are required to authorise on the computer screen before 4.p.m. everyday. However, a lot of signers are busy at work and they cannot authorise through internet on time. Also, the unstable internet environment creates difficulties / [71]for signers in performing		Checking
14 5	the job. "authorisation" previously)	From think-aloud protocol #73 S5 used "authorisation" in her previous writing.	Changing local structure
14 6	They need to spend much longer time in the authorisation than they do than they		Checking

	do it manually. Third, there are occasions, when A signers were out of town for business trips there will be no signers available to carry out the cheque authorisation process. It seems that miscommunication exist between them and the Business Services department. All these three		
14 7	all these three reasons / [72]	From think-aloud protocol #86 S5 used "points" in her previous writing. From stimulated recall interview (16) Ho: You just made a change in "give rise to" I think all these three reasons. S5: yes originally I wrote points.	Changing local structure
14 8	give rise to the problem of late return of cheques because without the authorization process, no cheques can company To address the above problem, we suggest the finance department to negotiate with [name of bank] in delaying the cut-off time, say 6p.m. everyday. Thus, signers will have more time in performing their duties. Second, the finance department can also negotiate with the internet service provider. They should request a stable and faster server so that it can minimise the time for authorisation process and enhance (pause) enhance en / [73]enhance the work of signers. Third, we suggest A signers to inform the Business Services Department if they are out of town for business trip so that the BS Department can arrange some other signers to carry out the procedure for them. Besides, under the current situation, more than one A signer is required in anthorising cheques more than one A signer is required therefore if a better coordination can be maintained between the signers, the authorization process can can can also (pause) can also get done faster. To maintain the service pledge we hope the above measures can address the authorization problem and that the cheque issuance procedure can be		Checking
14 9	carried out properly.: "on time" previously)	From think-aloud protocol #135 S5 used "on time" in her previous writing.	Changing local structure
15 0	OK [73:50] Ho: OK thank you		Checking

An overview of S5's use of writing strategies for Task 2

Task Orientation				Planning			Composing aloud	Revising and Editing				
R E A D	Interpreting the task			Global planning		Local planning		Checking	Making changes			
	Su	P	Cl	C	S	S			GS	LC	LS	Lst
1												
	2											
3												
			4									
5												
	6											
7												
	8											
9												
	10											
11												
	12											
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				37								

Key: Su   Summarising the task   C   Content   S   Structure
      P   Paraphrasing the task   GC   Global content   GS   Global structure
      Cl   Clarifying the task   LC   Local content   LS   Local structure
      Read   Reading the task   St   Style and tone

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| Task Orientation | | | | Planning | | | | Composing aloud | Revising and Editing | | | | |
| READ | Interpreting the task | | | Global planning | | Local planning | | | Checking | Making changes | | | |
	Su	P	Cl	C	S	C	S			GS	LC	LS	Lst
38													
								39					
						40							
								41					
													42
						43							
								44					
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Task Orientation				Planning				Composing aloud	Revising and Editing				
R E A D	Interpreting the task			Global planning		Local planning			Checking	Making changes			
	Su	P	Cl	C	S	C	S			GS	LC	LS	Lst
											87		
								88					
											89		
								90					
				91									
								92					
						93							
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								133					
							134						

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Task Orientation				Planning				Composing aloud	Revising and Editing				
R E A D	Interpreting the task			Global planning		Local planning			Checking	Making changes			
	Su	P	Cl	C	S	C	S			GS	LC	LS	Lst
								135					
									136				
												137	
									138				
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APPENDIX 21: S1'S USE OF WRITING STRATEGIES IN TASK 3

		Think-aloud protocols	Evidence from different sources	Strategy
1 Pre-writing stage 1a: Task orientation		S1: [1]I think I can start now. So the *background* of the writing task is that *company X is a multinational company specialises in the manufacturing, marketing, servicing and distributing of medical diagnostics tests & equipment around the globe. Company Y is a subsidiary of X and is located in Hong Kong. It serves the function as the regional headquarters for the Asia-Pacific Region.*	From S1's copy of the writing task with own handwriting\n\n*Background*\n\n• Company X is a multinational company that specialises in the manufacturing, marketing, servicing and distributing of medical diagnostics tests & equipment around the globe.\n• Company Y, a subsidiary of Company X, is located in Hong Kong. It serves the function as the regional headquarters for the Asia-Pacific Region.	Reading the task
2	*Jessica*		• Jessica works for Company Y as the Regional Finance Manager.\n• One of Jessica's duties is to ([1])review existing control procedures and ([2])identify areas of weaknesses and hence provide recommendations,	Summari sing the task
3		she *works for company Y as Regional Finance Manager. One of* her *duties is to review existing control procedures and identify areas of weaknesses and hence provide* some *recommendations*	From the video recording\n\nS1 was underlining the word "Jessica" in protocol #2.	Reading the task
4		so the first task is to review existing control procedures and the second task is to identify areas of weaknesses and therefore she could provide recommendations based on these two things / [2]so *for example* she needs to set up documenting work flow procedure	From S1's copy of writing task with own handwriting\n\n• Jessica works for Company Y as the Regional Finance Manager.\n• One of Jessica's duties is to ([1])review existing control procedures and ([2])identify areas of weaknesses and hence provide recommendations, for example, by setting up and documenting work–flow procedures.\n\nFrom stimulated recall interview (1)\n\nHo: And why do you think it's important to underline?\n\nS1: Because I feel that if I don't actually underline then maybe I cannot that means when I start the writing task, and I might be looking for some important information from the situation and if I didn't underline it I have to go through the situation again but if I underline I just look at the points that I have highlighted	Summari sing the task

		From the video recording S1 was underlining key words and numbered them in protocol #4.	
5	*by setting up and documenting work flow procedures* eh... *during* her *recent review of company's work flow she identified the following problems*	From S1's copy of the writing task with own handwriting • One of Jessica's duties is to [1]review existing control procedures and	Reading the task
6	*in the current operating and accounting flows problems in accounting and operating flows in the revenue cycle*	[2]identify areas of weaknesses and hence provide recommendations, for example, by setting up and documenting work–flow procedures. • During Jessica's recent review of the company's work flow, she identified the following problems in the current operating & accounting flows in the revenue cycle:	Summari sing the task
7	so the *situation* is that um *the sales administrative staff are responsible for handling Letters of Credit LC*	From the writing task	Reading the task
8	sales administrative staff staff responsible for Letters of Credit received from customers	Situation • The Sales Administration staff ("SA") are responsible for handling Letters of Credit ("LC") received from customers,	Summari sing the task
9	*customers' advance payments and shipping documents /*	customers' advance payments & shipping documents. In addition, the SA staff are	Reading the task
10	[3]so that means LC were some of the customers' advance payments and shipping documents.	also responsible for issuing sales invoices to the customers. However, the system used by the SA staff is not integrated into	Clarifyin g the task
11	*In addition the SA staff are also responsible for issuing sales invoices*	the Accounting System. As a result, every time when the SA staff issue a sales	Reading the task
12	sales invoices the first one is Letters of Credit the second one is the sales invoices	invoice, they need to pass a hard copy to the Accounts Department for inputting information into their accounting system.	Summari sing the task
13	but *the system used by SA staff is not integrated to the Accounting System.*	From S1's copy of writing task with own	Reading the task
14	That means SA and accounting were two different things and em the system used by SA is not integrated to accounting.	handwriting Situation • The Sales Administration staff ("SA") are	Clarifyin g the task
15	*As a result, every time when the SA staff issue a sales invoice, they need to pass a hard copy to the Accounts Department for inputting information into their accounting system*	responsible for handling Letters of Credit ("LC") received from customers, (customers' advance payments & shipping documents.) In addition, the SA	Reading the task

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16	so that means it is quite troublesome and time-consuming to do this kind of procedure / [4]without the integration into the accounting system.	staff are also responsible for issuing <u>sales invoices</u> to the customers. However, the <u>system used by the SA staff is not integrated into the Accounting System</u>. (As a result, every time when the SA staff issue a sales invoice, they need to pass a hard copy to the Accounts Department for inputting information into their accounting system.) → Troublesome, time consuming <u>From the video recording</u> S1 was writing notes (words in bold).	Summarising the task
17	The second issue is to make the matter worse, SA staff are not clear about accounting concepts. Jessica found that the	<u>From the writing task</u> • To make the matter worse, the SA staff are not clear about the accounting concepts. In particular, Jessica found that the SA staff are not very clear about the revenue recognition concept. For instance, there were cases whereby the SA staff had made a mistake by issuing an invoice to a customer before actual delivery was made. This problem occurred because the SA staff were not aware that in order for a sales transaction to be complete, delivery of goods must be made, and advanced payment by the customer cannot be considered as the completion of a sales transaction.	Reading the task
18	SA staff are not very clear about the revenue recognition concept.		Summarising the task
19	For instance, there are cases whereby SA staff make a mistake by issuing invoice to customers before actual delivery was made so the problem occurred because SA staff were not aware that in order for sales transaction to complete the delivery of goods must be made. Advance payment by customers cannot be considered as the completion of sales transaction.		Reading the task
20	That means um the lack of accounting knowledge of SA staff may cause / [5]um incomplete no no advance payment problems.	<u>From the video recording</u> S1 was making notes in protocol #20.	Summarising the task

- To make the matter worse, the SA staff are not clear about the accounting concepts. In particular, Jessica found that the SA staff are not very clear about the revenue recognition concept. For instance, there were cases whereby the SA staff had made a mistake by issuing an invoice to a customer before actual delivery was made. This problem occurred because the SA staff were not aware that in order for a sales transaction to be complete, delivery of goods must be made, and advanced payment by the customer cannot be considered as the completion of a sales transaction.

Lack of A/C know of SA staff ↓ inc adv. pay-ment

From stimulated recall interview (2)

Ho: I notice that sometimes you wrote in the margin um can you tell me what you wrote and why was it important to write?

S1: I wrote some comments in each I mean in each point of the situation and then I feel that maybe if I wrote down some comments it would be useful for my writing task

Ho: So it's like your interpretation of the task

S1: Yeah actually it's kind of help me to understand the task as well sometimes like a short summary

Ho: So you underline the key phrases the key words

S1: and write some comments

Ho: So you are trying to grasp the concepts of the task and making a summary so the summary is in the form of underlined words and your notes

21	*Unfortunately the next point is that Accounts Department staff do not realise the seriousness of the situation. They can be too busy and thus have no time to check the work done by SA staff or they simply rely too much on them. Besides, there are no clear guidelines to follow.*	From the writing task • Unfortunately, the Accounts Department staff do not resalise the seriousness of the situation. They can be too busy and thus have no time to check the work done by the SA staff, or they simply rely too much on them. Besides, there are no clear guidelines to follow.	Reading the task
22	So with the above lack of accounting knowledge of SA staff, the accounting department accounts department is not able to check so the inability to check all the mistakes by accounting department	From S1's copy of writing task with own handwriting • Unfortunately, the Accounts Department staff do not resalise the seriousness of the situation. They can be too busy and thus have no time to check the work done by the SA staff, or they simply rely too much on them. Besides, there are no clear guidelines to follow. **Inab. to check for mis- takes by A/C Dept**	Summari sing the task
23	*As a result during the 2002 year-end / [6]stock account the stock count discrepancies were identified*	From the writing task • *As a result, during the 2002 year-end stock count, discrepancies were identified.	Reading the task
24	so the problem was realised during the 2002 year-end stock count.		Paraphras ing
25	The *writing task* is that I am *Jessica* and *having discussed the above problems with the finance director Z, you were asked to write a simple internal controls or work flow document on the revenue cycle.*	From the writing task Writing Task You are Jessica. Having discussed the above problem with the Finance Director, Z, you were asked to write a simple internal controls / work flow document on the revenue cycle. The objectives are:	Reading the task
26	Write a simple internal controls or work flow document on revenue cycle		Summari sing the task
27	*the objectives are number one to reinforce the knowledge of the revenue recognition concept to the personnel involved.*	• To reinforce the knowledge of the revenue recognition concept to the personnel involved. • To set up procedures, i.e. work flow and documents flow to ensure the revenue recognition concept will be adhered to in the daily operation. This document can be written in the form of a memo, and it should be addressed to both the	Reading the task
28	That means um we I have to think about who is the personnel involved maybe it is Z to reinfor no no no I think it means that eh to reinforce / [7]the knowledge of revenue recognition concept may be related to the SA staff because they are lack of accounting knowledge		Clarifyin g the task

29	number two is *set up* the *procedures* like the *work flow and document flow to ensure the revenue recognition concept will be adhered to in daily operation.*	Sales Administration Staff and the Accounts Department so that both parties can refer to it. Also, the same document will be filed for future reference for other subsidiary companies within the same group.	Reading the task
30	That means um this is related to the SA staff who might issue invoice before the transaction is actually completed and so the work flow diagram no no no no the work flow and document flow would mean that before they actually issue um the invoices maybe they have to make sure that the transactions were completed and they have to also um maybe it's not only the SA staff / [8]who are held responsible but also the accounting staff will held responsible.		Summari sing the task
31	This document can be written in form of a memo and it should be addressed to both the Sales Administrative Staff and the Accounts Department	From S1's copy of writing task with own handwriting	Reading the task
		Writing Task You are Jessica. Having discussed the above problem with the Finance Director, Mark, you were asked to write a simple internal controls / work flow document on the revenue cycle. The objectives are: • To reinforce the knowledge of the revenue recognition concept to the personnel involved. ⟸ Mark? SA staff • To set up procedures, i.e. work flow and documents flow to ensure the revenue recognition concept will be adhered to in the daily operation. SA staff (Before issue invoices, trans- action) This document can be written in the form of a memo, and it should be addressed to both the Sales Administration Staff and the Accounts Department so that both parties can refer to it. Also, the same document will be filed for future reference for other subsidiary companies within the same group. A/C staff	
32	so the memo is for the SA staff and accounts		Summari sing the task
33	so that both parties can refer to it. Also, the same document will be filed for		Reading the task

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	future reference for		
34	other subsidiary companies within the same group.		Summarising the task
35	That means um except company Y there would be other subsidiary companies that will be using the same memo this is sort of standardising the work flow and internal controls.		Clarifying the task
36 Pre-writing stage1b: Planning	So to start with the plan I think of what are the important points here the first one is to address / [9]um the knowledge how to reinforce the knowledge of the SA staff um		Global planning for content
37	I think to start with the memo I have to make some kind of introduction and there I have to address those problems that I mentioned in the situation		Global planning for structure
38	the first one would be um we have to know that eh we have to make sure that the staff from both SA and accounts to know that their systems are not integrated currently and so some problems has happened has arise like em they may find it quite time-consuming and troublesome to have kind of eh / [10]passing around the hard copies of the sales invoices em from the SA staff to the accounts department and um in addition we have to let them know that maybe the accounting knowledge of the SA staff are not enough and so they have to get a better understanding about the accounting knowledge	From S1's copy of writing task with own handwriting **Intro** **1 SA & A/C – system → not integrated** **- troublesome →passing invoices** **2 SA staff → not enough → better understanding** **3 A/C staff →did not realise → yr-end stock count** **Body** **1 SA & A/C Dept should coordinate w/o the integration of the 2 system** **2 Not clear abt revenue recognition concept**	Global planning for content (Intro)
39	um the third thing was that number one number two number three number three it was that em	**Urge them for putting efforts in identifying the importance of having a good und in this process → A/C staff workload would not be enhanced →for the sake of min. the dis. in yr-end stock count**	Global planning for structure
40	maybe the accounting staff ignored the seriousness of the situation and so um / [11]they did not realise the whole thing and so eh it led to the em result that during the year-end stock count discrepancies were actually identified so here's for the introduction	**3 A/C staff – their resp to make rev. recog. procedure was carried out correctly checking the word done** **4 Coordination → effective comm.** **↘** ** Provide assistance** **Concl. SA & AC Dept if in need, then they**	Global planning for content
41	for the main body of this memo I think I should address each of the problem one by one	**contact me** ***3 SA staff have to check if del. was made or not before issuing invoices**	Global planning for structure

42	the first one is that maybe Company Y itself is not prepared to integrate the two systems as mentioned and it is not mentioned in the situation and so I have to explain that although the two systems are actually not integrated the two <u>departments should</u> actually try to coordinate with each other / [12]more smoothly SA and account department should <u>coordinate</u> eh <u>without the integration of the two system</u> um	**If issue invoice → attach a copy of the delivery note which indicates the status of the goods ie del? or not?** **A/C staff → Receives the 2 copies** **→ look for any signature / co. chop of the customer to ensure the goods hv been already del.** **→ Double checking → min discrepancies**	Global planning for content (main body, first point)
43	this is the first thing that I want to address the second one is that		Global planning for structure
44	em perhaps for the <u>SA</u> staff they were not quite clear about the revenue recognition concept um <u>not clear about revenue recognition concept</u> we have to / [13]<u>urge them for putting efforts in</u> um <u>identifying the importance of</u> um <u>having a good understanding in this procedure</u> so that the <u>accounting staff workload would not be</u> em <u>enhanced</u> / [14]um it is of course important to make it sound like it is for the benef <u>for the sake of</u> um <u>minimising the discrepancies in</u> the <u>year-end stock count</u>		Global planning for content (main body, second point)
45	the third issue would be for the <u>accounting staff</u>		Global planning for structure
46	it would also some of it is also one of <u>their responsibilities to make</u> sure that um the <u>revenue recognition procedure was</u> um was <u>carried out</u> em <u>correctly</u> and so they have to / [15]<u>keep on</u> um <u>checking the work done</u>		Global planning for content (main body, third point)
47	and most importantly um maybe I have to add one more point is that the <u>coordination</u> between the two departments would also base on their <u>effective communication</u> and so um they have to work together and then to try to help each other out they have to <u>provide assistance</u>		Global planning for content (main body, fourth point)
48	so um lastly I think I have to add a little bit <u>conclusion</u> in the memo		Global planning for structure

49	it would be about um maybe / [16]I would say that uh <u>if the SA staff or accounting department</u> still still <u>in need</u> of any improvement in the process <u>they</u> can <u>contact me</u> or something like this then they can contact me			Global planning for content (conclusion)
50	let's see if I've got anything left over em this is to reinforce the knowledge is included in the second point and then to set up procedure work flow and document to document flow to ensure the so I think in part three I have to add something more here um that means I have to add some kind of more concrete / [17]work flow and document flow maybe first of all before the <u>SA staff</u> actually issue the invoices they <u>have to check</u> SA staff em have to check <u>if</u> ah <u>delivery was made or not before issuing</u> um any <u>invoices</u> and <u>if issue invoice</u> they have to um also <u>attach a copy of the</u> um <u>delivery /</u> [18]<u>note which indicates</u> um <u>the status</u> of um the <u>of the goods that is</u> whether they are <u>delivered or not</u> um for the <u>accounting staff</u> when whey actually <u>receive</u> eh <u>the two copies</u> they have to em <u>look for any signature</u> and signature <u>or company chop of the customer to ensure</u> that um / [19]<u>the goods have been already delivered</u> I think it makes it more concrete by doing something like this and so it is the <u>double checking</u> system um but helps to reduce <u>minimising discrepancies</u> um to be addressed to em I think this is enough for planning for the writing and maybe I can start now			Global planning for content (main body, third point)
51	So the memo is / [20]for the staff from the SA Sales Administrative staff and also the accounting accounts staff that means to SA staff and I should write it in full			Local planning for content
52 Writing stage: Writing the text	Sales Administrative staff	<u>From subject's written text</u> To: Sales Administration staff / Accounts Department staff From: Jessica, Regional Finance Manager Date: March 12, 2003 Subject: Revenue recognition and suggested work flow <u>From stimulated recall interview (3)</u> Ho: So now you are writing the heading		Composing aloud
53	and add			Local planning for content
54	<u>a stroke</u>			Composing aloud
55	and then the accounts department staff			Local planning for content

56	Accounts Department staff	S1: Umuh right. And later on I add the word "suggested" to the title	Composing aloud
57	it is <u>from</u> me my name is		Local planning for content
58	Jessica		Composing aloud
59	and <u>I</u> am the Regional Finance Manager		Local planning for content
60	<u>Regional /²¹Finance Manager</u>		Composing aloud
61	and we got the <u>date</u> is today is		Local planning for content
62	<u>12 of March</u>		Composing aloud
63	and then the <u>subject</u> of this writing should be about the em let me get some idea from the writing task um maybe I'll call it the revenue recognition um and work flow		Global planning for content
64	<u>revenue recognition and work flow</u>		Composing aloud
65	so to start with number one is the introduction /²²em maybe I'll have to sum up the points before I write this introduction because I don't want the introduction to be too long umuh em in this	<u>From stimulated recall interview (4)</u> Ho: Is there anything you want to tell me about the planning stage?	Global planning for structure

| 66 | I should say the system are not integrated how should I start with them em maybe I'll just state the problem of it 2002 year-end stock count um | S1: In fact, I just do it I just did it as usual I divided into introduction, main body and also the conclusion before I started I found that it was quite harsh to figure out how I should start the introduction because it seem that I want to keep the introduction quite rather short but in fact there are quite a lot of information that is I have to put in and so um when I plan for the introduction I just wrote three main points and then I try to keep it short when I started writing

Ho: So does that mean you wrote more when you were planning than you actually put on the computer

S1: Umuh umuh

Ho: Why did you decide to reduce the information when it came to actual writing?

S1: Because I feel some of the points are actually repeated in the main body, so I want to reduce the number of words in the introduction so that I write longer in the

Ho: Right right keep it short

From stimulated recall interview

Ho: You said something interesting here you said "How should I say" you were thinking about the beginning part, right what were you thinking then?

S1: Because when I planned in the introduction I didn't actually put the 2002 year-end stock count that kind of discrepancy there so I just found it quite awkward if I just start by mentioning that well the system is not integrated and then so it's kind of a problem of the company itself that it did not make the integration of the two systems and so it seems like that not because the two systems are not integrated but because of the failure of the staff to realise the importance of the revenue recognition so I was just thinking maybe my planning was not enough to figure out some other ways to start with | Global planning for content (Intro) |
| 67 | during the year 2002 year-end stock count / [23]discrepancies were identified um This problem was due to a number of factors first the sales administrative | From S1's written text
During the 2002 year-end stock count, | Composing aloud |

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68	that means the	discrepancies were identified. This problem was due to a number of factors. First, the Sales Administration (SA) system is not integrated to the Accounting System. Second,	Local planning for content
69	SA system	it is recognized that SA staff might not be familiar with the revenue recognition concepts and therefore, invoices were found to be issued before the delivery of goods.	Composi ng aloud
70	the sales administrative system are		Local planning for structure
71	is not integrated to the accounting system	From stimulated recall interview (6) Ho: So you repeat a few times "you might not be". What were you trying to come up with	Composi ng aloud
72	um and second the SA / [24]staff are believed to be not having clear concept about the revenue recognition concept but it is too odd to speak out so quietly so explicitly um maybe I should make it more implicit	you said "you might not be", and then you repeat a few times? S1: At that time I was wondering if I would say they might not be having that kind of knowledge or should I say they might not	Local planning for style and tone
73	second SA staff are not clear about accounting concepts em em second it is	applying those kind of knowledge properly or they and then finally I pick "they might not be familiar with"	Local planning for content
74	it is recognised that um SA staff	Ho: Why?	Composi ng aloud
75	might not be em so might not be totally clear about the revenue recognition / [25]they might not be seeing that em they might not be very clear about the revenue recognition might not be um addressing they might not be um applying the um they	S1: The same reason as I mentioned before because too patronising Ho: So it's more neutral OK S1: Umuh	Local planning for style and tone
76	might not be familiar	Ho: by saying they might not be familiar with OK instead of saying OK either you have the knowledge or you don't pay attention you don't apply	Composi ng aloud
77	maybe I would say		Local planning for content
78	with the accounting concepts		Composi ng aloud
79	in		Changing local structure
80	with respect to the revenue recognition and therefore invoices / [26]were found to be issued before the delivery of goods third given the above problem	From S1's written text Third, given the above problem, the staff from	Composi ng aloud
81	um the accounting	Accounts Department might not be able to identify if the transactions were finished or not and it finally led to the discrepancies found. In order to minimize the problems	Local planning for structure
82	the staff from Accounts Department	mentioned above, a number of solutions are suggested as follows:	Composi ng aloud
83	um might not be able		Local planning for content

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84	might not be able to	From stimulated recall interview (7)	Composing aloud
85	um identify	Ho: Did you say "what do I want to say"? S1: Yeah, here I um originally I want to stop the sentence like "if the transaction were finished or not" full-stop And then I said "As a result there were discrepancies found" something like this and then later on I feel that maybe it's OK that I don't really start any sentence and then I said "and it finally led to the discrepancies found". Ho: OK Why did you decide and how did you decide that you can continue with the sentence? S1: Because I feel that um it is first of all the SA staff that issued the invoices before the transactions were completed and then later on because of the accounting staff they didn't really check so the problem is therefore a consequence of the accounting staff ignore the problem and so I just feel I can add that in into that sentence Ho: So it makes it sound like it's both parties' responsibility S1: Umuh and one more point is that as a result I said there were discrepancies found it's kind of too short to start a new sentences like this	Local planning for content
86	identify		Composing aloud
87	if the if the transaction is		Local planning for structure
88	if the transactions were finished / [27]or not		Composing aloud
89	and as a result um it would be um it would be more um it would be more um what do I want to say here before I go to the body		Local planning for structure
90	In order to minimise the problems mentioned above		Composing aloud
91	um a number of work flows a number the / [28]knowledge maybe I would say		Local planning for structure
92	a number of work flow procedures		Composing aloud
93	would be introduced here		Local planning for structure
94	would be introduced		Composing aloud
95	first of all um the SA and the accounting department should cooperate without the integration of the two systems first of all	From S1's written text although there is currently no plan for integrating the SA and Accounting System, it is essential to notice that the coordination between these two departments is of great importance. It is understandable that passing hard copies between two departments might be time-consuming, but it is unavoidable at this stage. Therefore, it is encouraged that the two departments should establish an effective communication so that they could provide assistance to each other. For example, staff from these two departments should follow strictly on the work flow and keep each other informed if there are any difficulties or problems.	Local planning for content
96	although		Composing aloud
97	there is no		Local planning for structure
98	there is currently no plan for integrating the SA and the accounting system it is essential to / [29]notice that the coordination between these two departments is of um great importance um eh it is understandable that		Composing aloud
99	understandable that um passing hard no no no		Local planning for structure
100	passing hard copies between two departments		Composing aloud

10 1	might be	*From stimulated recall interview (8)* Ho: Why did you refer to the notes just now?	Local planning for structure
10 2	might be time-consuming / [30]but	You were looking for the word "unavoidable", and then you stopped and you said OK	Composi ng aloud
10 3	it is um	"passing hard copies between the two departments might be time-consuming but it is" and then you stopped you seem to get stuck there and then you were looking for	Local planning for content
10 4	it is unavoidable at this stage therefore it is encouraged that the two departments should	something in the notes S1: Because you know time-consuming that	Composi ng aloud
10 5	maybe I can include number four into the first point so that I don't have to repeat this again should um	word I just wrote it when I read and then so when I didn't when I couldn't actually think of what to write then I refer to the notes that I have jotted and then I try to look for any	Global planning for structure
10 6	should establish an effective communication so that / [31]they could provide assistance to each other	information that would be useful but finally I just write it as unavoidable and it is enough	Composi ng aloud
10 7	eh what does effective communication mean here is that um they should	Ho: How did you come up with that word? S1: Because I feel that there are actually there is no plan for integrating the two systems and so um here in the situation I didn't say	Local planning for content
10 8	for example .	anything that is related to this kind of issue and then I just say it is unavoidable we cannot	Composi ng aloud
10 9	they	integrate the two systems you have to pass on hard copies anyway *From stimulated recall interview (9)*	Local planning for structure
11 0	staff from these two departments	S1: No no no still the second one because	Composi ng aloud
11 1	should should be able to should follow strictly on the on the work flow um and keeping and they	originally I got four points and then I integrate four into number one, and it becomes the third paragraph	Local planning for structure
11 2	should follow strictly on the work flow and keep each other informed / [32]if there are any difficulties or problems		Composi ng aloud
11 3	second um it's about there are SA staff that are not clear about revenue recognition umuh second	*From S1's written text* Third, as mentioned above, SA staff might not be familiar with the accounting concepts. However, it is critical for them to make sure that the transaction process has been completed before any issuance of invoices. The accounting staff should be aware of the importance of this revenue recognition concept before they debit the accounts of our customers. With the introduction the work flow mentioned above, it is believed that the situation could become better.	Local planning for content

11 4	as mentioned above um SA staff um might not be eh familiar with the accounting concepts um however	**From stimulated recall interview (10)** Ho: You said something like "perhaps I shouldn't mention something"? Why is that you shouldn't mention?	Composing aloud
11 5	eh it is critical / [33]for the SA staff to um to perhaps I shouldn't just mention this point because the um the SA staff needs not some kind of training for knowing about revenue recognition maybe I can delete point number two just but it's also included in the writing task to reinforce the knowledge of the revenue recognition concept to the personnel involved um so I just continue	S1: Um let me think. I know what I was talking about because at that point I was thinking to provide suggestion for the SA staff and then I was thinking about whether there would be any kind of training for them to know about the accounting concept, but later on I just feel that the only accounting concept they need to know is the revenue recognition	Global planning for content
11 6	it is critical for SA staff to to make sure that the transaction / [34]process has been completed before any issuance of invoices	concept and they don't really need any training so I thought maybe this point is not that important that's what I thought but later on I realise that one of the objectives in this	Composing aloud
11 7	um and maybe I can also write it um there should be eh there should be something that talks about the accounting staff because if I just write on the SA staff then it may sound quite odd to them um so the accounting staff workload will not be enhanced it's not quite appropriate to write something like this um	writing task is to reinforce their knowledge of revenue recognition and so um therefore I rephrase the whole thing into it is critical for them to make sure that the transaction process has been completed before any issuance of invoices instead of just writing up two words "revenue recognition". I guess I feel that this memo aims to give them a more concrete idea about how revenue recognition procedure is	Global planning for style and tone
11 8	The accounting staff	like so I just replace the whole concept with this sentence	Composing aloud
11 9	with / [35]um	Ho: So it's like educate them, telling them what is a sales and how they should recognise a sales	Local planning for content
12 0	should be aware of the importance of the completion of transaction	S1: Umuh	Composing aloud
12 1	before they actually input the data um what about before no should be aware of the importance of	Ho: OK that's' good S1: and later when I continue to say that the	Local planning for content
12 2	this revenue recognition concept	accounting staff should also be aware of the importance of the revenue recognition	Composing aloud
12 3	um before they um ask for payment from /	concept, because I don't want to only blame the SA staff, but it's like kind of reminding them the importance because previously the accounting staff didn't check also, so maybe	Local planning for structure
12 4	[36]before they debit the accounts of our customers	both parties should should um hold the responsibility	Composing aloud
12 5	so third here will be the actual work flow that is gonna be recommended	**From S1's written text** First, in order to help the two departments, it	Global planning for structure

12 6	the first is I should say third um maybe I can say that their job responsibility the accounting staff the job responsibility is to make revenue recognition procedure carried out correctly checking with the work done by the SA staff have to check whether they are made before issuing invoice	is suggested that the SA staff should attach a copy of delivery note to the hard copy of invoice when they pass it to the Accounts Department. This aims at indicating the status of the goods, i.e. whether the goods are delivered or not. For the staff of the Accounts Department, they should check the delivery note and to ensure that the goods have been delivered already. It is believed that this work flow could help to minimize the discrepancies. From stimulated recall interview (11) Ho: You changed the sentence structure right? S1: Umuh, before that I said before and then I was just wondering if I think like if I use when they pass it to the Accounts department it means simultaneous I said before of course they have to attach it before they really pass it I finally chose when Ho: so you think it sounds more two things are happening at the same time	Global planning for content
12 7	um maybe I should write in order to / [37]make sure that um maybe I can say maybe in order to help		Local planning for structure
12 8	in order to help the two departments it is suggested that um the		Composing aloud
12 9	accounting		Changing local content
13 0	SA staff should attach a copy of delivery note with the hard copy of invoice before		Composing aloud
13 1	passing it to before passing them they should attach a hard copy of delivery note and the hard copy attach a hard copy of delivery / [38]note to the hard copy of invoice um they pass them		Local planning for structure
13 2	they pass it to the accounts department		Composing aloud
13 3	um they can look for any		Local planning for content
13 4	this aims at um indicating the status of the goods um that is whether the goods are delivered or not		Composing aloud
13 5	um for the accounts		Local planning for structure
13 6	for the staff from the accounts		Composing aloud
13 7	of the Accounts /		Changing local structure
13 8	[39]Department they should um check the delivery note and		Composing aloud
13 9	to make		Local planning for structure
14 0	ensure that that goods have been delivered already and this double checking system helps to minimise the discrepancy		Composing aloud

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14 1	and here comes to the conclusion um	From S1's written text If there are any concerns or enquiries about the revenue recognition or the work flow suggested above, please feel free to contact me at ext. xxxx. I look forward to hearing from you.	Global planning for structure
14 2	<u>if there are any concerns or enquiries about the revenue / [40]recognition or the work flow suggested above please feel free to contact me at extension</u> something something something um <u>I look forward to hearing from you</u>		Composi ng aloud
143 Post-writing stage: Revising and Editing	and now I should check the whole thing again <u>to</u> the <u>Sales Administration staff or Accounts Department staff from Jessica Finance Regional Manager revenue recognition and</u>		Checking
14 4	work and suggested work flow I should say suggested	From stimulated recall interview (12) S1: And later on I add the word "suggested" to the title Ho: Why is that? S1: Because I feel that Jessica herself is kind of she just gives recommendation she's not something that is um very how to describe Ho: Imposing on them S1: Yeah Yeah it's kind of not kind of instruction but kind of guidelines so I add "suggested it sounds like more natural Ho: More neutral S1: Yeah	Changing style and tone
14 5	<u>work flow During the 2002 year-end stock count discrepancies were identified. This problem was due to a number of factors. / [41]First, the Sales Administrative (SA) system is not integrated to the Accounting System. Second, it is recognised that SA staff might not be familiar with the accounting concept with respect to revenue recognition therefore invoices were found to be issued before the delivery of goods.</u> This sentence is a bit too long maybe I can shorten it a bit <u>it is recognised that SA staff might not be familiar with um the revenue recognition concepts</u>		Checking
14 6	and I delete the words "of the accounting concept"		Changing local structure

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14 7	and therefore, invoices were found to be issued before the delivery of goods. Third, given the above problem, the staff from Accounts Department might not be able to identify if the transactions were finished or not		Checking
14 8	um I should add something more / [42]um um if the transact they were not able to identify if the transactions were completed or not um and and it finally led to the discrepancies found.	**From stimulated recall interview (13)** Ho: You should add something more, why? S1: originally I said discrepancies were found, but later on I changed to "it finally led to the discrepancies found" Ho: So you changed the sentence structure when you said to add something it's not to add something it's actually to change the sentence structure? S1: I deleted the sentence and then when I add it back Ho: Oh I see so you deleted the sentence as a result discrepancies were found but then later on you realised that there is a gap so you add something back, so it has been added back when you do the proofreading	Changing local content
14 9	In order to minimise the problems mentioned above, a number of work flow procedures will be introduced because in the main body I didn't really address a number of work flow procedure maybe I should change the sentence in order to minimise the problems mentioned above a number of		Checking
15 0	solutions / [43]are suggested as follows first of all		Changing local structure
15 1	although there's currently no plan for integrating SA and Accounting system it is essential to notice that the coordination between these two departments is of great importance. It is understandable that passing hard copies between two departments might be time-consuming, but it is unavoidable at this stage. Therefore, it is encouraged that the two departments should establish an effective communication so that they could provide assistance to each other. For example, staff from these two departments should follow strictly on the work flow suggested below um and keep each other informed		Checking

15 2	and if maybe um I should rearrange the third suggestion with the first suggestion because it sounds quite awkward / [44]to mention the work flow in the first point um so maybe I'll just rearrange the two paragraphs that means the first item would be	From stimulated recall interview (14) Ho: Why did you decide to swap the sequence of the two paragraphs? S1: Because I found that I um because in the first suggestion I gave that means I originally put it as the last one the second was originally the fourth one, and it was actually the work flow itself and then I feel that in the other two paragraphs I would have something that relates to the work flow because I persuade them to follow the suggested workflow, and so if I make it the last I would say please follow the something like please follow the instructions given later on and then it sounds quite strange I would rather say well you should follow the guidelines above instead of below so I rearrange it Ho: Umuh so it was in the last point before and did you change the sequence only when you finish or when you proofread? S1: When I proofread, yeah From the last part of the stimulated recall interview Ho: Apart from that reason because like you said it's strange to ask them to refer to what is said below apart from that reason do you have any other reason for swapping the two paragraphs? S1: I think the workflow is kind of important so I think I'd better put it in the first paragraph because if I put it in the last paragraph it will be too late Ho: OK that's good.	Changing global structure
15 3	in order to help the two departments it is suggested that the SA staff should attach a copy of delivery note to the hard copy of invoice no no no no to the hard copy of invoice when they pass it to the Accounts Department. This aims at indicating the status of the goods, i.e. whether the goods are delivered or not. For the staff of the Accounts Department, they should check the delivery note and to ensure that the goods have been delivered already. Um it is I should add something more		Checking
15 4	it is believed that		Changing local

			style and tone
15 5	this double checking system / [45]could help to minimise the discrepancy		Checking
15 6	um I should say this work flow not double checking		Changing local structure
15 7	and then the second point would be although there are currently yeah OK because I have checked that already um the third point is that as mentioned above, SA staff are were not familiar with the accounting concepts. However, it is critical for them to make sure that		Checking
15 8	I delete SA staff and make it like them		Changing local content
15 9	to make sure that the transaction process has been completed before any issuance of invoices. The accounting staff should be aware of the importance of this revenue recognition concept		Checking
16 0	before should be aware of the importance of the before they make the debit the accounts of / [46]our customers and um		Changing local structure
16 1	with the introduction of the work flow mentioned above um it is believed the situation could become better	From S1's written text With the introduction the work flow mentioned above, it is believed that the situation could become better.	Changing local content
16 2	If there are any concerns or enquiries about the revenue recognition or the work flow suggested above, please feel free to contact me at ext. xxxx. I look forward to hearing from you. For them to make sure umuh (tapping on the computer) um I think I am done with the writing. [45:50]		Checking

An overview of S1's use of writing strategies for Task 3

Task Orientation				Planning						Composing aloud	Revising and Editing			
R E A D	Interpreting the task			Global planning			Local planning				Checking	Making changes		
	Su	P	Cl	C	S	St	C	S	St	aloud		GS	LC	LS
1														
	2													
3														
	4													
5														
	6													
7														
	8													
9														
			10											
11														
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				38										
					39									
				40										
					41									

Key: Su   Summarising the task   C   Content   S   Structure
P   Paraphrasing the task   GC   Global content   GS   Global structure
Cl   Clarifying the task   LC   Local content   LS   Local structure
Read   Reading the task   St   Style and tone

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| Task Orientation | | | | Planning | | | | | | Com posin g | Revising and Editing | | | |
| READ | Interpreting the task | | | Global planning | | | Local planning | | | aloud | Check ing | Making changes | | |
	Su	P	Cl	C	S	St	C	S	St			GS	LC	LS
				42										
					43									
				44										
					45									
				46										
				47										
					48									
				49										
				50										
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Task Orientation				Planning						Composing aloud	Revising and Editing			
READ	Interpreting the task			Global planning			Local planning				Checking	Making changes		
	Su	P	Cl	C	S	St	C	S	St	aloud		GS	LC	LS
										84				
							85							
										86				
								87						
										88				
								89						
										90				
								91						
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										124				
				125										

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Task Orientation				Planning						Com posin g aloud	Revising and Editing				
R E A D	Interpreting the task			Global planning			Local planning				Che cki ng	Making changes			
	Su	P	Cl	C	S	St	C	S	St	aloud		GS	LC	LS	LSt
				126											
								127							
										128					
														129	
										130					
								131							
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APPENDIX 22: S2'S USE OF WRITING STRATEGIES IN TASK 3

	Think-aloud protocols	Evidence from different sources	Strategy
1 Pre-writing stage 1a: Task Orientat-ion	Ho: [1]OK you can start anytime now. S2: Yeah so now I'm reading the background I've got a situation and the task OK the task that I'm supposed to write so OK the background Ho: Can you start talking please? S2: OK yeah yeah the *background* is *company X is a multinational company*	From S2's copy of writing task *Background* • Company X is a multinational company that specialises in the manufacturing, marketing, servicing and distributing of medical diagnostics tests & equipment around the globe. • Company Y, a subsidiary of Company X, is located in Hong Kong. It serves the function as the regional headquarters for the Asia-Pacific Region. • Jessica works for Company Y as the Regional Finance Manager.	Reading the task
2	OK so I'm Jessica and I *work for company Y as* a *regional finance manager* and I have / [2]to write a memo to the I think it's an internal memo to *both* staff administrative administration sales staff *sales administration staff and accounts department*		Paraphras ing the task
3	and this *the objectives* OK so I have to write something about the *revenue recognition concept* I think I have to explain to them what this is and *set up procedures*	From the video recording S2 was underlining key words in protocol #3. From S2's copy of writing task with own handwriting	Summari sing the task
4	what do you mean by set up procedures /		Clarifyin g the task

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5	[3]*work flow and documents* maybe I'll just leave that	***Writing Task*** You are Jessica. Having discussed the above problem with the Finance Director, Mark, you were asked to write a simple internal controls / work flow document on the revenue cycle. The objectives are: ■ To reinforce the knowledge of the revenue recognition concept to the personnel involved. **guide** ■ To set up procedures, i.e. work flow and documents flow to ensure the revenue recognition concept will be adhered to in the daily operation. This document can be written in the form of a memo, and it should be addressed to both the Sales Administration Staff and the Accounts Department so that both parties can refer to it. Also, the same document will be filed for future reference for other subsidiary companies within the same group.	Summarising the task
6	and then some data for background so my duty my *duty is to review existing control procedures identify* (inaudible: reading the task) make *recommendations*	From S2's copy of writing task with own handwriting Background ● One of Jessica's duties is to review existing control procedures and identify areas of weaknesses and hence provide recommendations, for example, by setting up and documenting work–flow procedures. ● During Jessica's recent review of the company's work flow, she identified the following (problems) in the current operating & accounting flows in the revenue cycle:	Reading the task
7	OK so there are some problems and I have to address that and make solutions to that I think	From the video recording S2 was circling the word "problem" in the writing task.	Summarising the task

8	*responsible for /* *⁴handling* (inaudible) *also* *responsible for issuing*			**Situation** • The Sales Administration staff ("SA") are responsible for handling Letters of Credit ("LC") received from customers, customers' advanced payments & shipping documents. In addition, the SA staff are also responsible for issuing sales invoices to the customers. However, the system used by the SA staff is not integrated into the Accounting System. As a result, every time when the SA staff issue a sales invoice, they need to pass a hard copy to the Accounts Department for inputting information into their accounting system. • To make the matter worse, the SA staff are not clear about the accounting concepts. In particular, Jessica found that the SA staff are not very clear about the revenue recognition concept. For instance, there were cases whereby the SA staff had made a mistake by issuing an invoice to a customer before actual delivery was made. This problem occurred because the SA staff were not aware that in order for a sales transaction to be complete, delivery of goods must be made, and advanced payment by the customer cannot be considered as the completion of a sales transaction. • Unfortunately, the Accounts Department staff do not resalise the seriousness of the situation. They can be too busy and thus have no time to check the work done by the SA staff, or they simply rely too much on them. Besides, there are no clear guidelines to follow. • As a result, during the 2002 year-end stock count, discrepancies were identified..	Reading the task
		Reinforce	(2)		
			(1)		
		Eg.			
		Consequence neglecting urgency			
9	OK so there's something wrong with *the system used by the SA staff is not* matched with *the accounting system*			<u>From the video recording</u> S2 was underlining the words "system" and "accounting system" in the task.	Summarising the task
10	yeah this is the problem OK so the problem is when they *issue* the sales *invoice* they mh (Pause: 9 seconds)				Paraphrasing the task

	OK		
11	Ho: Can you keep talking please? S2: Yes so let me think what the problem is um so they need to OK so because this system is not matched / [5]so that's why um the sales the staff have to		Clarifyin g the task
12	*issue a sales invoice every time* and then *they need to pass a hard copy to the accounts department*		Reading the task
13	so some sort of duplication I think umuh		Paraphras ing the task
14	*not clear about accounting concepts*		Reading the task
15 Pre-writing stage 1b: Planning	OK so that's why I have to **reinforce** the concepts umuh	<u>From stimulated recall interview (1)</u> Ho: Right so the notes you made in the margin and also the underlining	Global planning for content
16	so I have to explain what this concept is so this is the first thing I've got to do and then maybe the second thing is to *suggest how those systems can match*	S2: the underlining I usually well problems these are key words underlining I usually some kind of things that I have to pay special attention to like these are the problems um I mean these are the mistakes that they have made so um when I am going to write it in the memo then I have to clarify what they what the mistakes that they have made this is the thing I have to mention later so I underline that and then yes so I occasionally every now and then I will make some underlining yeah and then these kinds of things are just some key words to remind myself what I'm going to write in the essay yeah this is my normal practice and this is the plan the draft <u>From the video recording</u> S2 was writing notes in the margins in protocols #15 & 20, and underlining key words in protocol #17.	Global planning for structure
17	and then have made the mistake by issuing an invoice before actual delivery		Summari sing the task
18	OK so that's / [6]the proof of that they don't understand the concept occurred umuh yes that's true		Paraphras ing the task
19	*in order for a sales transaction* yes		Reading the task
20	so maybe I have to make some examples maybe I can use these **examples** to um illustrate how how the concept should be presented so that they will understand the mistakes		Global planning for content
21	maybe I can add one or two more examples		Global planning for structure
22	OK so I've also got to explain to the accounts department staff because they don't know *the seriousness of the situation* so I have to explain the **consequences** of **neglecting** this problem and / [7]the **urgency** in dealing with this matter		Global planning for content

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23	so it's because *they have no time to check or* yeah maybe *they rely too much*		Reading the task
24	and maybe even these people are not really um knowing clearly about this concept also so maybe I've to tell something about that tell them the importance of knowing this concept	From S2's copy of writing task with own handwriting ***Writing Task***	Paraphrasing the task
25	OK so that's something with the staff accounts stock count so I have to write simple internal controls and work flow document	You are Jessica. Having discussed the above problem with the Finance Director, Mark, you were asked to write a simple internal controls / work flow document on the revenue cycle. The objectives are:	Summarising the task
26	what is work flow document work flow document work flow document / [8]I think it's some sort of a guideline umuh		Clarifying the task
27	to ensure the recognition yeah yeah I think it's yeah to set up procedures so it's some guidelines and telling them how to do better in the future OK so I have to address to these parties and now I'm going to write it so filed for future reference (pause: 7 seconds)	■ To reinforce the knowledge of the revenue recognition concept to the personnel involved. **guide** ■ To set up procedures, i.e. work flow and documents flow to ensure the revenue recognition concept will be adhered to in the daily operation. This document can be written in the form of a memo, and it should be addressed to both the Sales Administration Staff and the Accounts Department so that both parties can refer to it. Also, the same document will be filed for future reference for other subsidiary companies within the same group. From the video recording S2 was underlining the words "set up procedures", and writing the word "guide" in the writing task.	Summarising the task
28	so to start a memo let me think what what is the format um in a memo I usually write to who I address to so it's um / [9]I have to address	From stimulated recall interview (2) Ho: So you just started typing the heading S2: Yeah yeah yeah and try to remember the format Ho: Why do you think the format is so important? S2: Because it is a business writing and I know that I am writing a memo I know that this kind of business writing got to be to have a special format with that so I think format is very important because it got to be presentable Ho: Presentable to the readers	Global planning for structure

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		S2: Yeah, presentable to the readers and even the format I mean if the format is inappropriate then the readers will feel that it's not professional and it will affect their interest and their attention in that writing	
29 Writing stage 2a: Writing the text	to the sales administration staff and also and the accounts department people	From S2's written text To: Sales administration staff and the Accounts Department people From: Jessica, Regional Finance Manager	Composing aloud
30	yes and I've got to write	Date: 15 March 2003 Subject: Analysis in the current operation and accounting flows in the revenue cycle	Local planning for content
31	From	From the video recording	Composing aloud
32	who I am	S2 was checking the writing task in protocols # 27 & 30.	Local planning for content
33	Jessica		Composing aloud
34	I have not got a surname so my position is yeah my position is Regional Finance Manager		Local planning for content
35	Regional Finance / [10]Finance Manager		Composing aloud
36	and then I've got to write the date yeah		Local planning for content
37	date is 15 of March 2003 and then the Subject		Composing aloud
38	is eh eh eh what shall I write for the subject um identifying the following problems in current um should I write investigation in the current yeah I think I should write		Local planning for content
39	investigate		Composing aloud
40	(S2 was deleting the word "investigation".)		Changing local structure
41	investigation eh um maybe / [11]analysis would be a better word investigation is too much of a um it's not a good word		Local planning for structure
42	analysis in the current operation and accounting flows in the revenue cycle		Composing aloud
43 Writing stage 2b: Planning	umuh so I got to explain the situation first is it so firstly I've got to explain the situation		Global planning for structure
44	why I'm writing and um so maybe I've also address / [12]the no no no I've got to write why I'm saying why I'm writing	From the video recording S2 began drafting on her copy of writing task	Global planning for

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			content
	this letter first and then I have to address the **problems** and **consequences** and then give some **examples** and then yeah and then it's to set yeah and then through explaining these problems and consequences I can **reinforce** the knowledge and then the third paragraph I can try to like suggest some **procedures** some **guidelines** to the **work flow** and **and documents** yeah and then I can end up / [13]with um with um with um yeah maybe that will do	From S2's copy of writing task with own handwriting (1) ~~explain~~ why ~~pro~~ (2) **problems** ⎤ **reinforce** **consequence Eg.** ⎦ (3) **set up procedures, guidelines to work flow and documents** From stimulated recall interview (3) S2: So I haven't write the introduction. Yeah I think at that time although I have write the plan out already but I am still trying I'm confirming before I really get started because when I write essays I'd like to write it in a flowingly manner I don't want to stop in the middle and then I found that I have missed something I have to go back to the introduction things like that I have to really get confirm so when I get started I don't want to get interrupted and go back to the background Ho: I see by reading the task you confirm your understanding S2: I confirm my understanding as well, and usually when I um try to find the appropriate tone I do not do that in the draft I will try to find the appropriate tone when I am writing it because I feel I get a better idea of the tone when I am writing that out Ho: So it's still about the content that you are planning S2: Yeah and what kind of, yeah the content and the objectives also	
45	so yeah why I'm writing it maybe I can start mentioning um maybe I can start mentioning I've got a discussion with eh with who yeah maybe I've observed a problem no no no maybe the manager have have the director the director have future how should I start um / [14]let me see how should I start	From stimulated recall interview (4) S2: At first I got a problem how to start, I mean how to write the introduction Ho: Right so how did you solve the problem of starting this memo	Global planning for style and tone
46	I have been discussing the above matter with the finance director Mark um / [15]eh were finished yeah	S2: I tried to avoid using "I"s I mean "I" because at first I thought I am writing on behalf of blah blah blah at first I thought of writing	Paraphrasing the task

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#	Protocol	Notes	Category
47	I have to ask maybe I can simply start saying I have I have um no no no there is yeah I yeah there is eh no no no um recently	this way but I thought this is kind of internal memo and I think this is some sort of internal memo and I'm not writing a personal one so I don't think it's good for me to start this way "I" and I try to address the problem yeah and I'm just so kind of a secretary of drafting out the thing so I'm speaking on behalf of the finance director so I am not in the position of using "I" in addressing the problem so I just start this way the annual blah blah blah	Local planning for style and tone
48 Writing stage 2c: Writing the text	there have been observations saying no no no observations on um no no no evaluations yeah		Composing aloud
49	there have been evaluations on the / [16]accounting system accounting system is it accounting on the system yeah on the accounting system um maybe it's it's it's an annual one recently annual annual evaluations have been done recently annual evaluations have been done on the accounting system oh no I should say the annual evaluations	Ho: OK, so you try to be not too personal S2: Yeah and I don't want the people the readers to think that um it is me who find out the problem and insist to address the problem <u>From video recording</u> S2 was referring to the task in protocol #46, and typing in #48.	Local planning for style and tone
50	the annual evaluations on the accounting systems were finished	<u>From S2's written text</u> The annual evaluations on the accounting system were finished and some problems were observed. Having discussed the above problem with the Finance Director, Mark, some improvements are needed for the effective use of the system in the future. <u>From the video recording</u> S2 was checking the writing task in protocol #53.	Changing local style and tone
51	yeah were finished um and a few and some problems are observed yeah		Local planning for content
52	and some problems um were observed		Composing aloud
53	um um having maybe I can just write this sentence to the above		Global planning for structure
54	having discussed the above problem / [17]problem with the finance director Z		Composing aloud
55	um I would like to is it appropriate to say that in my position um the following the following memo is for your reference is it OK following memo um eh		Local planning for style and tone
56	what should I write following um huh yes there shall be um		Local planning for content
57	some improvements are needed for the effective use of system in the future,	S2 was reading back what she wrote in protocol #58.	Composing aloud
58	some improvements are needed for the effective use is the grammar correct? some it's OK, OK then		Checking

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59	and then yes, and then I should say problems let me go on writing um	From video recording S2 was checking her plan. From stimulated recall interview (5) S2: I am referring back to the background again because I have to see what problems Ho: So you are describing the problem S2: yeah	Local planning for content
60	*handling letters of credit system used by the accounting /*		Reading the task
61	[19]yes, so firstly the system		Local planning for content
62	the system used by the SA staff is not integrated into the accounting system system	From S2's written text The system used by the SA staff is not integrated into the Accounting System.	Composing aloud
63	oh yes and then I should write what needs to be done		Local planning for content
64	oh I forgot to use capital letter		Changing local structure
65	SA staff is not integrated into the accounting system um this not only this not only creates duplication in /[20] should I write duplication in		Local planning for content
66	this not only creates duplication duplication in in	From S2's written text This not only creates more work to be done, it also involves the issue of revenue recognition concept.	Composing aloud
67	um in in accounting in accounting procedures um um and also duplication in accounting procedures create duplication oh yes more work could be done		Local planning for content
68	more work to be done it also / [21]involves the issue of		Composing aloud
69	um of revenue revenue	From video recording S2 was checking the task in protocol # 67.	Local planning for content
70	revenue recognition concept		Composing aloud
71	um and then I need to explain what it is revenue recognition concept I need to recall what is revenue revenue um eh	From stimulated recall interview (6) Ho: Because revenue recognition concept is it something that you can't work out or S2: It's something that I have learned and I like I was trying to remember trying to recall the definition because at first I want to mention	Global planning for content

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		that in the essay but then this is not the direct wordings but it's the definition I·say here this is blah blah blah	
72	I have got um in case yes in case not many of you know about this concept many of you		Local planning for content
73	will this be too long memo /		Global planning for structure
74	[22]more work could be done let me explain, yes, should explain why it's so important important		Local planning for content
75	this concept is very important	From S2's written text	Composi ng aloud
76	in making correct accounting correct accounting um entries entries this is not good correct correct entries it's OK in making correct accounting entries which also prevent prevents mistakes to be made very important and making correct accounting entries concept is very important in making correct accounting / [23](inaudible) this concept is very important in um making a correct in presenting a correct and yes	This concept is very important in presenting a correct and fair view of the accounting statements. From stimulated recall interview (6) Ho: Because revenue recognition concept is it something that you can't work out or S2: It's something that I have learned and I like I was trying to remember trying to recall the	Local planning for structure
77	in presenting a correct and fair view of the accounting statements	definition because at first I want to mention that in the essay but then this is not the direct	Composi ng aloud
78	I'm using accounting terms	wordings but it's the definition I say here this is blah blah blah	Checking
79	Statements what next yes and then I will otherwise um statements statements of explain and then I will explain incorrect this is to prevent / [24]um		Local planning for content
80	accurate statements	From S2's written text	Composi ng aloud
81	can prevent um shareholders and investors but this seems rather negative can can can can can provide eh yes	Accurate statements can provide shareholders and investors more confidence in our company.	Local planning for style and tone
82	can provide shareholders and investors	From stimulated recall interview (7)	Composi ng aloud
83	um eh more eh more	Ho: Um you are talking about the shareholders and the investors S2: yeah but in the end I change this sentence	Local planning for structure
84	a better view	instead of saying the consequences of of neglecting this problem because again I don't	Composi ng aloud
85	no can / [25]provide more confidence	want the readers to have a negative image on that I try to say what	Changing local structure

86	confidence um in our company	Ho: we can achieve S2: Yeah what we can achieve instead of what we cannot Ho: So you want to be positive From stimulated recall interview (8) S2: I chose confidence instead of view because yes again because I do not expect them to know the importance of having a clear view of the company they may not understand so what's so important about a clear view I mean if they are not accounting people they do not understand and I don't expect them to understand the concerns of accountants so they may not think from the perspectives of investors and shareholders that's why I way because people in the company staff in the company they will understand investors are important to the company so this is more sort of direct more easy to understand	Composi ng aloud
87	and then I will explain what is revenue recognition concept		Local planning for content
88	revenue revenue recognition concept is to say eh	From stimulated recall interview (9) S2: At first I wanted to start the sentence "that is to say" at the end I did not use at the beginning of the sentence because this is too informal I try to maintain the formality of this writing	Local planning for style and tone
89	revenue recognition concept is to say	From S2's written text	Composi ng aloud
90	they have OK cash is this seems rather complicated, will they not understand	Revenue recognition concept is to say cash shall not be recognised when received, it can only be recorded as revenue in the accounting books only when the sales transaction is fully completed.	Local planning for style and tone
91	cash is cash is not reco cash cash shall not be recognised /	From stimulated recall interview (10)	Local planning for structure
92	[26]*advance payment* that means *advance payment and shipping documents issuing sales invoices* um umuh *sales invoice accounting concepts sales invoice* eh *advance payments issuing sales invoice system used is not integrated into the accounting system SA staff issue a sales invoice they need to pass a hard copy*	S2: No the fifth line "Revenue recognition concept is to say cash shall not be recognized when received, it can only be recorded as revenue in the accounting books only when the sales transaction is fully completed." This is the meaning but not the direct wording because I can't recall the direct wordings but I thought well it's no use because if I say in direct wording they may not understand	Reading the task

93	but this does not seem problematic	Ho: Why S2: Because they are not accounting people and I don't expect them to understand because direct wording is usually more precise and less understandable	Clarifyin g the task
94	so they are not clear about the accounting concept / [27]eh made a mistake by issuing an invoice before actual delivery before actual delivery was made		Summari sing the task
		From video recording S2 was reading the task in protocol # 92. And later in protocol # 94, she was underlining the words "issuing an invoice to a customer before actual delivery was made".	
95	so yes another delivery of goods oh yes cash is to say	From the writing task	Local planning for content
96	cash shall not be recognised when received	*Situation*	Writing the text
97	recognised when eh received and basically is it used OK like this it can only be it can only be recognised / [28] I should say it can only be recorded	• The Sales Administration staff ("SA") are responsible for handling Letters of Credit ("LC") received from customers, customers' advance payments & shipping documents. In addition, the SA staff are	Local planning for structure
98	um be recorded as a as revenue in the accounting books in the accounting in the accounting books only when um the sales tran transaction transaction is fully completed	also responsible for issuing sales invoices to the customers. However, the system used by the SA staff is not integrated into the Accounting System. As a result, every time when the SA staff issue a sales	Writing the text
99	should be easy enough that is to say this should not be too informal	invoice, they need to pass a hard copy to the Accounts Department for inputting information into their accounting system. • To make the matter worse, the SA staff are not clear about the accounting concepts. In particular, Jessica found that the SA staff are not very clear about the revenue recognition concept. For instance, there were cases whereby the SA staff had made a mistake by issuing an invoice to a customer before actual delivery was made.	Checking
100	um we have found that we have found that stock / [29]have but it seems not very good pointing out their mistakes directly maybe I should write what they need to do in the future	From stimulated recall interview (11) S2: I don't want to create such a negative image because as an overall idea I want I want to avoid creating a negative image to them	Local planning for style and tone
101	staff should um if um if if cash if cash is eh	because this will affect the morale adversely and um I just I want to the objective of this memo is just to report what I have what I have investigated and and the current situation in the	Local planning for structure
102	if the amount received is	accounting and to state out to state out the problems but I will choose to state out chose to	Composi ng aloud
103	eh recognised at a is	state that out implicitly that is through mentioning that um what has to be done in the future so it's some kind of a suggestion in a more mild tone so that people can accept that	Local planning for content
104	recognised is recognised at a at a at a wrong /	more can accept that more easily	Composi ng aloud

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10 5	[30]date wrong time recognised too early before before the transaction, but this seems too long-winded	From S2's written text	Local planning for structure
10 6	if the amount received is recognised at a wrong time at a wrong time	If the amount received is recognized at a wrong time, the sales figure as well as other accounts may end up misstated. In the future, staff are reminded to issue an invoice to the customer only when the actual delivery was made, meaning the sales transaction is fully completed.	Composing aloud
10 7	that's OK um eh the books the accounting entries entries will not be matched is it true they will not match, this seems too complicated maybe just give a basic idea if the amount recognised if the amount received is recognised at a wrong time eh		Local planning for content
10 8	this will result in /[31]a mistake misstatement misstatement in accounting misstatement in the accounting mistake misstatement is it misstatement will result in a are overstate in a overstate in a result		Local planning for structure
10 9	the sales figures		Composing aloud
11 0	the sales figure will be stated in eh sales figure as well as other		Local planning for structure
11 1	as well as other /[32]eh accounts may end up misstated in the future		Composing aloud
11 2	um sales SA SA are staff yes but will this be too long		Local planning for structure
11 3	staff are reminded		Composing aloud
11 4	um to issue to issue an invoice only when eh		Local planning for content
11 5	to issue an invoice to the customers only /[33]when the actual delivery was made		Composing aloud
11 6	that is that is the was made meaning		Local planning for content
11 7	meaning the sales transaction transaction is fully completed completed		Composing aloud
11 8	eh also also delivery of goods also advance advance payment advance payment cannot be considered as advance yes	From the writing task Situation • This problem occurred because the SA staff were not aware that in order for a sales transaction to be complete, delivery of goods must be made, and advance payment by the customer cannot be considered as the completion of a sales transaction.	Reading the task

			From the video recording S2 was checking the writing task.	
11 9	also / ³⁴advance payments are not		From S2's written text Also, advance payments by customers shall not be recognized immediately because mere cash receipts do not necessarily mean a completed sales transaction.	Composi ng aloud
12 0	should not			Changing local structure
12 1	should not eh be considered			Composi ng aloud
12 2	as the complete um advance payments should not be considered			Local planning for structure
12 3	as the completion			Composi ng aloud
12 4	is this OK as the completion			Checking
12 5	I should write mere mere mere yes should write like this advance payments			Changing local structure
12 6	are not are not considered payments .			Local planning for content
12 7	by customers			Composi ng aloud
12 8	are not eh / ³⁵shall not be considered as the completion of a sales transaction eh shall not be recognised yes shall not be recognised immediately yes yes yes			Local planning for content
12 9	shall not be recognised immediately because mere eh mere cash receipts mere cash receipts does not necessarily means			Composi ng aloud
13 0	meaning / ³⁶eh meaning the sales meaning a completed yes meaning			Local planning for content
13 1	a completed sales transaction			Composi ng aloud
13 2	eh OK and then I have to explain why and the problems and the consequences and I have illustrate the examples eh the mistakes that they have made is not so I have to integrate into the accounting system realised the seriousness of the (inaudible) / ³⁷and then I should provide a solution set up procedure recognise concept will be will be adhered to daily operation OK that means how to check their work um		From Video recording S2 was reading her plan. From S2's copy of writing task with own handwriting (1) explain~ why pro~ (2) problems ⎤ reinforce consequence Eg. ⎦ (3) set up procedures, guidelines to work flow and documents	Global planning for content

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13 3	Oh wrong grammar do not staff reminded I should not write firstly	From video recording S2 was checking what she wrote on the computer, and making changes.	Changing local structure
13 4	OK save let me save and then in order to ensure no facilitate / [38]facilitate	From S2's written text In order to facilitate effective use of the system in the future, staff are reminded to understand this concept fully.	Local planning for structure
13 5	in order to facilitate um effective eh use of the system in the future in the future staff are reminded		Composi ng aloud
13 6	to eh to un understand the rules to understand this		Local planning for structure
13 7	staff are reminded to und to understand this concept fully to understand this concept fully and to concept fully um in order		Composi ng aloud
13 8	so that and so that this fully OK		Changing local structure
13 9	eh / [39]the system requires maybe the system requires people to log-in so we can follow up on what they did or ask their managers to monitor their work	From video recording S2 was reading the task.	Global planning for content
14 0	work flow and document to ensure revenue recognition concept	From the writing task **Writing task** ■ To set up procedures, i.e. work flow and documents flow to ensure the revenue recognition concept will be adhered to in the daily operation.	Reading the task
14 1	Maybe I can suggest eh weekly reports weekly reports um regarding the um what is it called regarding regarding / [40]regarding um the transactions regarding the sales	From stimulated recall interview (12) Ho: Umuh, Umuh, right, and you also told me something about the weekly report the idea of including suggesting them to write a weekly report um it's an idea you got from a Chinese writing course S2: Yeah at first I thought I thought of requiring people to log in when they are making any recording in transactions in the computer system but I think this is this will again pose a negative image on people that I am trying to find every chance to criticise them so I don't want this to happen in the company and this weekly report idea popped up in my mind because of that Chinese course that I have taken in the last semester and we were required to write an evaluation report and in the end we were required to make some suggestions and improve the efficiency of the staff and some of us suggest this to write this weekly report so	Local planning for style and tone

		that we can we can check well we can check the efficiency of people and know and follow up their overall position in doing things so I think this is a more better solution in general so I chose to use this as a suggestion	
14 2	weekly report of sales sales transactions have to be submitted	From S2's written text

Weekly reports of sales transactions have to be submitted to the Accounts Department by 6pm every Friday. These reports shall include the initials of the staff in charge, transaction number, transaction dates including date of delivery and date of cash receipts from customers. | Composing aloud |
14 3	to your um to to the accounting department to the accounts department to the accounts department staff		Local planning for structure
14 4	to the accounts department by		Composing aloud
14 5	every by eh		Local planning for content
14 6	6p.m. every Friday / [41]these reports shall include the initials of		Composing aloud
14 7	the respond of the staff responsible of the staff of		Local planning for structure
14 8	the staff in charge .		Composing aloud
14 9	eh the transaction date the transactions dates and the		Local planning for content
15 0	transaction dates including um the date of delivery date and date of receipts date of delivery and date of receipt um / [42]from customers from customers		Composing aloud
15 1	um what else oh yes state invoice number delivery of goods as um as well as the invoice number and eh no including date of delivery and date of receipts date of date of cash receipts from customers	From video recording

S2 was typing in protocol #150, and planning by reading the task in protocol # 151. | Local planning for content |
| 15 2 | if an invoice is | From S2's written text

If an invoice was issued, the invoice number and the name of the client shall also be included as a reference. | Local planning for structure |
15 3	if an invoice was issued the invoice number / [43]and and the name of the client shall also be included		Composing aloud
15 4	um transactions date and transaction number add it back transaction number and transaction number		Changing local content
15 5	And then transaction dates including date of delivery and date of (inaudible: reading back what she wrote) if an invoice was issued and the name and the name of the client shall also be included (reading back what she wrote)		Checking

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15 6	as a reference as a reference /		Composing aloud
15 7	[44]OK eh that's all, is it, in order to facilitate staff are reminded let me save		Checking
15 8	eh to the cust um they are too busy to as a result during ...stock count (inaudible) yes simple work flow document also the same document ... for future reference	**From the video recording** S2 was referring the task in protocol #158.	Reading the task
15 9	OK please strictly follow follow follow the above procedure and um / [45]to help the company in um making a good reputate	**From stimulated recall interview (13)** S2: that's inappropriate and irrelevant in this case because for reputation um yeah it affects it will affect the reputation of the accounting when those misstatements in the set of books are committed with fraud or intentional mistakes are intentional but in this case what I have seen in the background information they this kind of misstatement is due to their lack of knowledge in accounting rather than rather than really fraud and and intentional mistake so I don't think that's related to reputation and what's more reputation if I told them that it will affect reputation seriously then some staff may misunderstood that I am posing a threat on them **From S2's written text** Please strictly follow the above guidelines to help the company in maintaining an accurate set of accounts. We all need your help to be successful!	Composing aloud
16 0	is it about reputation please strictly follow the above procedures to help the company in eh		Local planning for style and tone
16 1	in building a good reputation		Composing aloud
16 2	no it sounds too serious please strictly follow the above procedures to help the company in making (burp) excuse me		Changing local style and tone
16 3	in making a clear set of accounting books		Composing aloud
16 4	um we all need / [46]we all need you to accounting books but this doesn't seem very good please strictly follow the above procedures to help the company um in making		Checking
16 5	effective in in producing in maintaining a good accounting system is this OK?		Local planning for structure
16 6	in maintaining		Composing aloud
16 7	a good um		Local planning for structure
16 8	an accurate an accurate		Composing aloud
16 9	accounting accounting um accounting system / [47]an accurate an accurate		Local planning for structure
17 0	an accurate set of accounts Yes and then we all need your your help in order		Composing aloud
17 1	we all need your help to be successful		Changing local structure
17 2	thank you thank you very much for	**From S2's written text** Thank you for your cooperation. Should you have any enquiries regarding the above memo,	Local planning for structure

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17 3	thank you for your for your cooperation and should you you have any enquiries enquiries regarding the above / [48]memo please please don't hesitate to contact	please don't hesitate to contact Jessica at Room 5001 or extension 306.	Composing aloud
17 4	at extension at room something something something		Local planning for content
17 5	at room 5001 or extension 306		Composing aloud
176 Post-writing stage: Revising and Editing	Let me see if it is OK check once again / [49]subject analysis in the current operation and accounting flows in the revenue cycle the annual evaluations on the accounting system were finished and some problems were observed. Having discussed the above problem with the Finance Director, Mark, some improvements are needed for the effective use of the system in the future. The system used by the SA staff is not integrated into the Accounting System. This not only creates more work to be done, it also involves the issue of revenue recognition concept. This concept is very important in presenting a correct and fair view of the accounting statements. Accurate statements can provide shareholders and investors more confidence in our company. Revenue recognition concept is to say cash shall not be / [50]recognized when received, it can only be recorded as revenue in the accounting books only when the sales transaction is fully completed. If the amount received is recognized at a wrong time, the sales figure as well as other accounts may end up misstated. In the future, staff are reminded to issue an invoice to the customer only when the actual delivery was made, meaning the sales transaction is fully completed. Also, advance payments by customers shall not be recognized immediately because mere cash receipts does		Checking
177	does (good that I check: in Chinese) does not necessarily does		Changing local

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	not necessarily mean does not should be do		structure
178	not necessarily mean a completed transact completed sales transaction / [51]In order to facilitate effective use of the system in the future, staff are reminded to understand this concept fully. Weekly reports of sales transactions have to be submitted to the Accounts Department by 6pm every Friday. These reports shall include the initials of the staff in charge, transaction number, transaction dates including date of delivery and date of cash receipts from customers. If an invoice was issued, the invoice number and the name of the client shall also be included as a reference. Please strictly follow the above procedures		Checking
179	to the above guidelines the above guidelines	From think-aloud protocol #151 please strictly follow the above procedures to help the company From video recording S2 was making the change.	Changing local structure
180	to help the company in maintaining an accurate set of accounts. We all need your help to be successful! Seems OK let me see umuh / [52]is not integrated yes staff let me format justify save finished Ho: OK thank you you saved it right S2: Yes [51:20]		Checking

An overview of S2's use of writing strategies for Task 3

READ	Task Orientation: Interpreting the task			Planning: Global planning			Planning: Local planning			Composing aloud	Revising and Editing: Checking	Revising and Editing: Making changes	
	Su	P	Cl	C	S	St	C	S	St			LC	LS
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		2											
	3												
			4										
	5												
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	7												
8													
	9												
		10											
			11										
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										39			
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								41					
										42			

Key:

Su	Summarising the task	C	Content	S	Structure
P	Paraphrasing the task	GC	Global content	GS	Global structure
Cl	Clarifying the task	LC	Local content	LS	Local structure
Read	Reading the task	St	Style and tone		

Task Orientation				Planning						Composing aloud	Revising and Editing		
READ	Interpreting the task			Global planning			Local planning				Checking	Making changes	
	Su	P	Cl	C	S	St	C	S	St			LS	LSt
					43								
				44									
						45							
		46											
									47				
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Task Orientation				Planning						Composing aloud	Revising and Editing		
READ	Interpreting the task			Global planning			Local planning				Checking	Making changes	
	Su	P	Cl	C	S	St	C	S	St			LC	LS
										89			
									90				
							91						
92													
			93										
	94												
							95						
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Task Orientation				Planning						Composing aloud	Revising and Editing			
READ	Interpreting the task			Global planning			Local planning				Checking	Making changes		
	Su	P	Cl	C	S	St	C	S	St			LC	LS	LSt
										137				
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140														
									141					
										142				
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APPENDIX 23: S3'S USE OF WRITING STRATEGIES IN TASK 3

		Think-aloud protocols	Evidence from different sources	Strategy
1 Pre-writing stage 1a: Task Orientat-ion		Ho: [1]I'll just make sure that everything is OK. OK it's running. So you can start time now. S3: Now I'm see whether I do the memo again (laugh). Um I'm reading the writing task requirement I'm *Jessica. Having discussed the above problem with the Finance Director, Z, you* are *asked to write a simple internal controls / work flow document on the revenue cycle. To reinforce the knowledge of the revenue recognition concept to the personnel involved. To set up procedures, i.e. work flow and documents flow to ensure the revenue recognition concept. /* [2](pause) *The document can be written in the form of a memo, and it should be addressed to both the Sales Administration Staff and the Accounts Department Sales Administration Staff so that both parties can refer to it. Also, the same document will be filed for future reference for other subsidiary companies within the same group.*	From S3's copy of writing task with own handwriting *Writing Task* You are Jessica. Having discussed the above problem with the Finance Director, Z, you were asked to write a simple internal controls / work flow document on the revenue cycle. The objectives are: ■ To reinforce the knowledge of the revenue recognition concept to the personnel involved. ■ To set up procedures, i.e. work flow and documents flow to ensure the revenue recognition concept will be adhered to in the daily operation. This document can be written in the form of a memo, and it should be addressed to both the Sales Administration Staff and the Accounts Department so that both parties can refer to it. Also, the same document will be filed for future reference for other subsidiary companies within the same group. From stimulated recall interview (1) Ho: No on the tape, what were you doing at that time? S3: I just highlight the point and highlight what I need to do	Summari sing the task
2		I think I have to write a memo again I think the format is similar to the two I have written before,	From the video recording S3 was underlining key words in the writing task in protocols #1 and 3.	Global planning for structure
3		but this memo is about the internal control and the workflow document on the revenue cycle. /		Summari sing the task
4		[3]*OK now I'm now I see the background and the situation.* Company X is a multinational company that specialises in the manufacturing, marketing, servicing and distributing of medical diagnostics tests & equipment around the globe. *Company Y is a subsidiary of Company X, is located in Hong Kong. It serves the function as the regional headquarters for the Asia-Pacific Region. Me work for company Y*	From S3's copy of writing task with own handwriting *Background* ● Company X is a multinational company that specialises in the manufacturing, marketing, servicing and distributing of medical diagnostics tests & equipment around the globe. ● Company Y, a subsidiary of Company	Summari sing the task

5	I work in a subsidiary of company X	X, is located in Hong Kong. It serves the function as the regional headquarters for the Asia-Pacific Region.	Paraphrasing the task
6	*regional finance manager my duty is to review the existing control procedures and identify areas of the / [4]weaknesses identify the weakness*	• Jessica works for <u>Company Y</u> as the <u>Regional Finance Manager</u>. • One of Jessica's duties is to [(1)]<u>review existing control procedures</u> and	Summarising the task
7	*and provide recommendation setting up and documenting workflow procedures. During Jessica's recent review of the company's work flow, she identified the following problems in the current operating & accounting flows in the revenue cycle.*	[(2)]<u>identify areas of weaknesses</u> and hence [(3)]<u>provide recommendations</u>, for example, by setting up and documenting work–flow procedures. • During Jessica's recent review of the company's work flow, she identified the following problems in the <u>current</u>	Reading the task
8	There are some problem in the current operating and accounting flows in revenue cycle	<u>operating & accounting flows in the revenue cycle</u>: From the video recording S3 was underlining key words in the writing task in protocols #4, 6 and 8.	Summarising the task
9	The situation is *The Sales Administration staff are responsible for handling Letters of Credit*	From S3's copy of writing task with own handwriting	Reading the task
10	Letters of Credit	*Situation* • The Sales Administration staff ("SA") are responsible for handling <u>Letters of Credit</u> ("LC") received from customers,	Summarising the task
11	*received from customers, customers' advance payments / [5]and shipping documents. In additional, the SA staff are also responsible for issuing sales invoices to the customers. However, the system used by the SA staff is not integrated into the Accounting System.*	customers' advanced payments & shipping documents. In addition, the SA staff are also responsible for issuing sales invoices to the customers. However, <u>the system used by the SA staff is not integrated into the</u>	Reading the task
12	is not integrated into the Accounting System	<u>Accounting System</u>. As a result, <u>every time when the SA staff issue a sales invoice, they need to pass a hard copy to</u>	Summarising the task
13	*As a result, every time when the SA staff issue a sales invoice, they need to pass a hard copy to the Accounts Department for inputting information into their accounting system.*	<u>the Accounts Department for inputting information into their accounting system.</u> • To make the matter worse, the SA staff are [(1)]<u>not clear about the accounting</u>	Reading the task
14	(pause: 2 seconds) They need to pass (pause: 3 seconds).	<u>concepts</u>. In particular, Jessica found that the SA staff are [(2)]<u>not very clear about the revenue recognition concept.</u>	Summarising the task
15	*To make the matter worse, the SA staff are not clear about the accounting concepts.*	For instance, there were cases whereby the SA staff had made a <u>mistake by</u>	Reading the task

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16	are not clear about the accounting concepts *Jessica found that they are not very clear about the /⁶revenue recognition concept. There were cases whereby the SA staff had made a mistake by issuing an invoice to a customer before actual delivery was made.* (pause: 5 seconds) The *problem occurred because they were not aware that in order for a sales transaction to be complete, delivery of goods must be made, and advance payment by the customer cannot be considered as the completion of a sales transaction. Unfortunately, the Accounts Department staff do not realise the seriousness of the situation. They can be too busy and thus have no time to check /⁷the work done by* them, *or they simply rely too much on them.* rely too much on them	issuing an invoice to a customer before actual delivery was made. This problem occurred because the SA staff were not aware that in order for a sales transaction to be complete, delivery of goods must be made, and advance payment by the customer cannot be considered as the completion of a sales transaction. • Unfortunately, the Accounts Department staff do not realise the seriousness of the situation. They can be too busy and thus have no time to check the work done by the SA staff, or they simply rely too much on them. Besides, there are no clear guidelines to follow. • As a result, during the 2002 year-end stock count, discrepancies were identified. From the video recording S3 was underlining key words in the writing task in protocols #10, 12, 14, 16, 18 and 20.	Summari sing the task
17	*Besides, there are no clear guidelines to follow.*		Reading the task
18	No clear guideline. .		Summari sing the task
19	*As a result, during the 2002 year-end stock count, discrepancies were identified.*		Reading the task
20	The main problem I think is the discrepancies was found by the report done by the Accounts Department and by me (pause: 16 seconds Phoebe was flipping through the task)		Summari sing the task
21	/ ⁸Excuse me is this Sales administrative staff is in Beijing? *Ho: No, no no no. This is a different company.* S3: Oh... Ho: Forget about what you did before yeah this is a new situation	From the stimulated recall interview (2) Ho: You clarified something with me. Were you confused with the last two writing tasks? S3: Because I think I need to know Ho: the SA staff S3: yeah and the Accounts Department located in Beijing, in the parent company or in the subsidiary company I think the situation will be given Ho: Oh, but what makes you think of Beijing office? S3: (Laugh) no Asia Pacific I just guess it's Beijing I don't know Ho: Oh I see so you were not confused with the last two writing tasks.	Clarifyin g the task

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		S3: Yeah. Ho: you know this is an individual independent writing task S3: Yes Ho: Oh I see you saw the word Asia Pacific region so you think maybe the head office the headquarter is somewhere in other parts of Asia so you thought it was in Beijing. S3: Yeah because the last two Ho: So did I answer your question? S3: Yes.	
22	S3: OK (pause: 13 seconds) company. Now I think there may be some problem um occur in the subsidiary and the headquarter office		Paraphrasing the task
23	/ [9](pause: 15 seconds) excuse me too this SA staff is in company Y? Ho: Sales Administratiive staff SA is just a short form um is a Hong Kong Office yeah company Y S3: They are OK because I wonder whether they are in company X or company Y is in company Y? Ho: yeah actually they are kind of the same company. Company Y is a subsidiary.	<u>From stimulated recall interview (3)</u> Ho: So there was a long silence after I replied your question. Do you remember what you were thinking at that time? S3: I think I read again because you tell me that this is um this is not in Beijing and then I'm thinking whether they are in company Y. I still... Ho: Oh so that's why you asked me another question	Clarifying the task
24	P: *Is not integrated* (Pause: 12 seconds) / [10]*they need to pass a hard copy for inputting into their accounting system*		Reading the task
25	now I think the problem is is that the year-end stock count the discrepancy was identified and there are discrepancy between the accounting department and the finance department. (pause: 14 seconds)		Paraphrasing the task
26	the discrepancy were made because *the SA staff is not integrated into their accounting system* / [11]*and also they are not very clear about the revenue recognition concept* (pause: 9 seconds) and they are issuing and they *issue invoice to the customer before the actual delivery was made*		Reading the task
27	I think the complete and accurate recording of the transactions is after the delivery to the customer and then the		Paraphrasing the task

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	SA staff should issue the invoice since um since they issue the invoice to to the customer even before the actual delivery and those revenue may be may be may be count wrongly by the / [12]Account Department because they don't know whether those invoice and the actual delivery was made.		
28	Now I I read the *writing task* again. My *objectives are to reinforce the knowledge of the revenue recognition concept to the personnel involved.*	From stimulated recall interview (4) Ho: Why? Why do you have to read it a second time? S3: Because I am afraid that I missing some require because I highlight this point I think this point is useful for the writing task when I read this once and then I read again because I need to know whether I missed the require Ho: OK	Reading the task
29	I think I should reinforce the knowledge to the SA staff as well as the Account Department or only for the SA staff I think I think to both both / .	From stimulated recall interview (5) Ho: You asked yourself whether you are writing this memo to two parties and then later on you answered the question yourself and then you said oh yes I think I am writing to both the Accounts Department and the SA staff. So how did you decide on that? S3: Actually I have this problem because in this you said the personnel involved and then I see this should be addressed to both departments.	Paraphrasing the task
30	[13]and then my second objective is *to set up procedures workflow and document flow to ensure the revenue recognition concept will be adhered* into *daily operation*		Reading the task
31	*Um my target readers is both the SA staff and the Account Department.*		Paraphrasing the task
32	*Have I made any wrong?* Ho: I am just observing.		Clarifying the task
33 Pre-writing stage 1b: Planning	S3: (Laugh) OK I just like before I plan the organisation of my memo. / [14](pause: 42 seconds Phoebe was drinking water) because the target readers are in different departments so in the first paragraph I need to maybe I need to identify who I am / [15]and what is my purpose of writing this memo (pause: 29 seconds Phoebe was hand writing her	From S3's copy of writing task with own handwriting (1) Introduction of myself Purpose of writing memo (2) Problem of discrepancies - reason - solution (3)	Global planning for content

	plan on paper) and then I I should tell them the problems of the discrepancy (pause: writing on paper) and then I need to tell them why why the problem would occur / [16](pause: 22 seconds writing on paper) I maybe need to tell them the solution because the objective states that I need to set up procedures to ensure the revenue recognition concept	From stimulated recall interview (6) Ho: When you said you plan the organisation does that mean you start writing the plan? Is that would you call that a plan of your writing? S3: Yeah. Ho: Can I see what notes you've made? (reading the plan) introduction of myself, purpose of writing memo, problem of discrepancies, the reason for the problem? And the solution. But you didn't actually put the reason S3: The reason, I think the reason is that this. Ho: Oh I see so you don't want to repeat it. S3: Yeah Ho: What about number three? Number three is blank. S3: Because it is the conclusion I need to read what I have written in this part. Ho: in order to come up with a conclusion OK.	
34	(pause: 29 seconds) / [17]I think I should um write down the clear procedure because the document will be filed for future reference for the other subsidiary companies so that I think this memo should be more formal and should be stated more clearly the last ones.	From stimulated recall interview (7) Ho: You said "more formal", more formal than what? S3: More formal than just like a memo because Ho: Were you comparing this one with the other two tasks? S3: Yeah. Because I think that this memo is for the future reference, and many people will read it. So I need to make it more formal. This this future reference makes me think that this is should be more formal.	Global planning for style and tone
35	OK I think I can start typing my memo. (pause: 25 seconds) / [18]OK dear (pause 19 seconds) I am thinking the receiver of this memo since this memo will be read by two departments		Global planning for content
36	maybe I need to need to type the managers of both this departments		Local planning for content

37 Writing stage: Writing the text	dear / [19]managers of sales department and account department	From S3's written text Dear Managers of Sales and Accounts Department,	Composi ng aloud
38	(pause: 34 seconds) I start to write the first paragraph now I think that / [20]um I should state the purpose of this memo		Global planning for content
39	I am writing to (pause: 18 seconds)	From stimulated recall interview (8) Ho: So were you referring to your plan? You said I should state the purpose of my writing. But then you stopped for quite some time. "I am writing to", and then you stopped. What were you thinking at that time? S3: Just like before I am writing I'm thinking the word. Ho: How you should begin. You are thinking of the word, so were you thinking in Chinese at that time? S3: No because I think the translation Chinese word into English word is not correct in English so I did not think in Chinese. Ho: So what were you thinking at that time? You were just thinking of a number of choices. So what other choices did you come up with? Do you remember apart from the word "concern"? S3: "point out" Ho: "I am writing to point out the problems" OK S3: Um "writing to" (pause) Ho: But why did you think "point out" is not appropriate? S3: Because um I think the word "concern" is more polite. Ho: So "to point out the problems" seems too direct? S3: Yeah too direct.	Local planning for style and tone
40	I am writing to concern on problems of the discrepancy / [21](pause: 35 seconds) were identified in the 2002 year-end stock count	From S3's written text I am writing to concern on the problem of the discrepancies were identified in the 2002 year-end stock count.	Composi ng aloud

| 41 | I am writing to concern the problems of the discrepancy were identified in the 2002 year-end stock count and I may need to / [22]describe a brief the brief situation to them. | From stimulated recall interview (9)

Ho: So you read what you wrote.

S3: Mmh

Ho: What's the reason for that?

S3: Maybe I want to make the sentence more fluent and more I was afraid that if I don't read again what I have written I will duplicate the idea.

Ho: So you want to check fluency. And is it also for generating the next sentence, or just for checking?

S3: Also for generating the next sentence.

Ho: What is more relevant to this part here? Which one is more relevant? Read back to check or read back to generate more ideas

S3: I think to generate more ideas.

Ho: To generate more ideas. OK. | Local planning for content |

| 42 | The second point of the situation is the problems of the SA staff and the third point is the problem of the Account Department / [23](pause: 37 seconds) OK (pause: 12 seconds) | From S3's copy of writing task with own hand writing

SA⇐

Account s Dept.⇐ | the SA staff are [1]not clear about the accounting concepts. In particular, Jessica found that the SA staff are [2]not very clear about the revenue recognition concept. For instance, there were cases whereby the SA staff had made a mistake by issuing an invoice to a customer before actual delivery was made. This problem occurred because the SA staff were not aware that in order for a sales transaction to be complete, delivery of goods must be made, and advance payment by the customer cannot be considered as the completion of a sales transaction. • Unfortunately, the Accounts Department staff do not realise the seriousness of the situation. They can be too busy and thus have no time to check the work done by the SA staff, or they simply rely too much on them. Besides, there are no clear guidelines to follow. | Summari sing the task |

		<u>From stimulated recall interview (10)</u> Ho: What were you thinking about at that time? So you finished writing the first sentence, right and then you read it again, and then you get stuck. OK You stopped and then you need to go back to the situation, and then you put "SA" OK next to this bullet point, and you write "Accounts Department" next to the third bullet point there? S3: I may I think that because I don't know what is the cause of the discrepancy because of the wrong concept of both departments, or because of the wrong procedures or um whether there are the problems of the system itself. I need to know what is the problem, what is the cause of the discrepancy so that I read it again to find to find the answer. Ho: Did you find out the answer? S3: Yes. <u>From the video recording</u> S3 was writing margin notes in protocol #42.	
43	<u>the discrepancy were made because of the</u>	<u>From S3's written text</u> The discrepancies were made because of the wrong recognition procedures.	Composing aloud	
44	*S3: (pause: 9 seconds).* Ho: Can you keep talking please? / S3: [24]Um now I'm typing the problems why there are the discrepancy because of there are lack of communication between Account Department and the SA Department or because there are some problems in the system of the recognition of the revenue (pause: 11 seconds) I am writing to concern on the problem of the discrepancy were identified in the 2002 year-end stock count. The discrepancies were made because of the / [25](pause: 22 seconds) I think the problem they are not both departments do not care or unclear about the procedures because the objective state that I need to reinforce the knowledge (pause: 19 seconds)	<u>From stimulated recall interview (11)</u> Ho: So what is you final decision? Lack of communication or there's something wrong with the system in the recognition system? S3: My final decision is they are not clear the procedures. Ho: You get stuck there. "because of the", you couldn't think of what to write. What were you thinking? S3: I think this point also helped me to find the answer. Ho: Why and how? S3: Because my objective is to reinforce the knowledge that means they are that means they have no this knowledge so that (laugh) Ho: so that you need to tell them or you need to remind them of the knowledge again. OK	Global planning for content	

		OK so that actually answers your question about whether there's a problem in the system or whether there is communication problem or whether there is a lack of information S3: Yes, so I always refer to it again and again.	
45	<u>because of the wrong procedures</u> / [26](pause: 32 seconds typing) Ho: Can you keep talking please? S3: I'm still typing the first paragraph and I'm stating that why there are the discrepancies. /		Composing aloud
46	[27]And the in the second paragraph I need to tell them I think I should make the memo be more clear so that the SA department and the Account Department can um see their problem directly so I will divide the main content one is for SA department and the other is for Account Department OK then I type the problems of the SA department first		Global planning for structure
47	<u>for the Sales</u> Administrative / [28]<u>Administration</u> staff.	<u>From S3's written text</u> For the Sales Administration Staff,	Composing aloud
48	Now I refer to the situation and see their problems again because they are *not clear about the accounting concept not clear about the accounting concepts* and *the revenue recognition concept* the *problems because SA staff were not aware in order for a sales transaction to be complete* the *delivery of goods* [29]*must be made advance payment by the customer cannot be considered considered as the completion of a sales transaction.*	<u>From S3's copy of writing task with own hand writing</u> • To make the matter worse, the SA staff are [(1)]<u>not clear about the accounting concepts</u>. In particular, Jessica found that the SA staff are [(2)]<u>not very clear about the revenue recognition concept</u>. For instance, there were cases whereby the SA staff had made a <u>mistake by issuing an invoice to a customer before actual delivery was made</u>. This problem occurred because the SA staff <u>were not aware that in order for a sales transaction to be complete, delivery of goods must be made</u>, and <u>advance payment by the customer cannot be considered</u> as the <u>completion of a sales transaction</u>. <u>From stimulated recall interview (12)</u> Ho: So you were reading the situation again S3: Yes. Ho: Why?	Reading the task

		S3: I decide to write the paragraph for the SA staff and then I refer to the materials related to the SA staff. Ho: Oh OK so you need to read the information again so you don't get them wrong. S3: Yeah Ho: You don't get the information wrong.	
49	I found that there may be something something's <u>wrong in the revenue recognition</u>	<u>From S3's written text</u> I found that there maybe something wrong in the revenues recognition procedures. We should only recognize the sales revenues after the delivery of goods which have been completed.	Composing aloud
50	concept in the revenue recognition / [30]now I now I'm typing what is the correct procedure of the completion of a sales transactions		Local planning for content
51	we should <u>only recognise</u> recognise <u>the sales revenue</u>		Composing aloud
52	we should only recognise the sales revenue / [31]after		Local planning for content
53	<u>after the deliveries of goods</u>		Composing aloud
54	we should only recognise the sales revenue after the deliveries of of goods		Local planning for content
55	<u>has been complete</u>		Composing aloud
56	(pause: 22 seconds) / Ho: [32]Can you keep talking please? S3: Um after telling them the correct revenue recognition procedures and then I tell them if done wrongly what is the problems (typing)	<u>From stimulated recall interview (13)</u> Ho: You were...OK you just finished writing this sentence "We should only recognize the sales revenues after the delivery of goods which have been completed." And then you stopped there and I asked you to keep talking and then you said Oh I need to say something well what if they do something wrong. What were you thinking? S3: Because I can't determine determine the terms of the consequence Ho: The terms of the consequence?	Local planning for content
57	if we <u>we issue</u> issue <u>the invoice to the customer /</u>		Composing aloud
58	[33]to the customers		Local planning for content
59	<u>before</u> actual <u>delivery was made</u>		Composing aloud

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| 60 | was made for the sales administrative staff this may this may this will lead to the double count lead to the /[34]I don't know the technical term of the accounting system whether this is double counting of the revenue or mismatch of the revenue (pause: 10 seconds) | S3: I don't know in accounting what is the terms of mismatch the revenues I don't know.

Ho: Oh. "If we issue the invoice to the customer before delivery was made, this will lead to the mismatch of the revenues" (reading Phoebe's writing)

S3: I don't know whether this description is correct in account.

Ho: Right right right OK so you want to make it more technical? You want to use a technical term that you are not quite sure?

S3: Yeah.

Ho: Why do you think a technical term should be used here?

S3: Because technical terms is more clear, professional. | Global planning for content |
| | | From stimulated recall interview (14)

Ho: The word "actual" is not here, right?

S3: Which word?

Ho: "Actual".

S3: Oh.

Ho: When you were

S3: Without "actual" is also OK.

Ho: You thought of using the term "double counting". Is it something you learned from accounting and finance?

S3: I learned from account course

Ho: Why did you decide not to use the term "double counting" in the end? (pause) In the end you only used the word "mismatch".

S3: Because I am not sure the meaning of double counting whether my thought is correct or not.

Ho: Whether they mean the same thing.

S3: Yeah | |

61	OK then I type <u>if they issue the invoice to the customer before the delivery was made this will lead to the</u>	<u>From S3's written text</u> If we issue the invoice to the customer before delivery was made, this will lead to the mismatch of the revenues in the Account Department.	Composi ng aloud
62	lead to the		Local planning for content
63	<u>mismatch of the revenues</u> / [35](pause: 19 seconds typing) <u>in the Account Department</u> (pause: 25 seconds typing)		Composi ng aloud
64	only the		Local planning for content
65	<u>Thus</u> only the um <u>only the sales transaction</u> / [36]<u>with actual delivery</u> can be recog <u>can be recognised as revenues</u> (pause: 14 seconds) <u>and then pass to the Account Department.</u> /	<u>From S3's written text</u> Thus, only the sales transaction with actual delivery can be recognized as revenues and then pass to the Accounts Department.	Composi ng aloud
66	[37]Now I will start to type the problems of the Account Department.		Global planning for structure
67	For the Accounts <u>for the Accounts Department</u>		Composi ng aloud
68	the problems of them because they are too busy and have no time to check the work done by SA staff or because they simply rely too much on them there are no clear guidelines to follow the Account Department / [38]um (pause: 32 seconds Phoebe was referring back to the task brief) Ho: Can you keep talking please? S3: Um I'm thinking what um the Account Department staff should do to avoid this problem maybe they need to check whether the delivery was made above of the sales transaction and they / [39]only need to record record the transaction with actual delivery but I'm doubt that how the Account Department staff can know those transaction with the delivery or not (pause: 12 seconds) there are no clear guidelines to follow	<u>From stimulated recall interview (15)</u> Ho: What were you thinking then? S3: Because because it's state that there's no time to check the work done but I don't know how they can check Ho: So you are not quite sure how to write the guidelines for them. S3: Yeah because I don't know how they can check because this is different system Ho: OK, and is it not possible to use some of the accounting knowledge that you learned from other courses? S3: No, because the SA staff issue the invoice for those transactions without the delivery this is they even they enter those data in one system we can't know that whether those	Global planning for content
69	OK then I type that um the Account Department. /	transactions are with the delivery done. Do you understand what I mean? Ho: So you think it's more of a problem of the	Local planning for content
70	[40]There are some	sales administrative staff.	Composi ng aloud

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71	some there are some	S3: yeah yeah Ho: OK but you haven't made it very explicit here. You did not put all the blame on the SA staff, not in this memo.	Local planning for content
72	problems on the /		Composing aloud
73	[41]for the Account Department there are also some problems on the revenue	S3: (Laugh) yeah because is it they rely too much on them they also have the responsibility to maybe ask them whether this invoice is with delivery	Local planning for content
74	revenue recognition (pause: 19 seconds typing) we should (pause: 6 seconds) we should check whether after receiving / [42]after receiving the hard copy of sales invoice from sales department we need need to double check whether those invoice / [43](pause: 16 seconds) were complete if not	Ho: Mmh Mmh OK so you can only say double check OK make sure that you have checked and make sure that the transactions were completed OK I see. So you were thinking how the Account Department staff OK could well get an absolutely correct answer.	Composing aloud
75	if not including those	S3: Yeah. From S3's written text	Local planning for content
76	including those transactions (pause: 25 seconds) /[44]in the (pause: 12 seconds)	For the Accounts Department, there are also some problems on the revenues recognition procedures. After receiving the hard copies of sales invoice from Sales department, we need to double check whether those transactions were completed. If not, including those transactions in the revenues account will overstate the actual revenues which will cause the discrepancies in the stock count.	Composing aloud
77	including those transactions in the Account		Local planning for content
78	in the revenue account will overstate the actual (pause: 16 seconds) and which will cause / [45]the discrepancy (pause: 13 seconds) in the annual report		Composing aloud
79	in the stock count	From stimulated recall interview (16) Ho: Why did you stop before writing the phrase on the revenue recognition procedures? S3: Before? You mean at this point? Ho: Yes. There was a long pause. S3: Because I need to think the term to describe or think a way to describe the problem	Changing local content
80	um after um after typing the problems of these two departments separately and then I'm thinking whether I should state one more time the procedures of the workflow and the document flow. / [46]But I'm afraid there are something duplicated in the memo (pause: 11 seconds)	From stimulated recall interview (17) Ho: What do you think that you are afraid there is something duplicated in the memo? S3: Because I have already pointed out that they should what they need to do in these two paragraphs. If I type the solution again this duplicate.	Global planning for content
81	then now I'm see again what I have		Checking

	typed. <u>I am writing to</u> <u>because of the</u> <u>wrong</u> in the <u>recognition procedures</u> what the sale <u>For the Sales Administration Staff, I found that there maybe something wrong in the revenues recognition procedures. We should only recognize the sales revenues after the delivery of goods</u> which has been / [47]<u>have been completed.</u> <u>If we issue the invoice to the customer before delivery was made, this will lead to the mismatch of the revenues in the Account Department. Thus, only the sales transaction with actual delivery can be recognized as revenues and then pass to the Accounts Department.</u> <u>For the Accounts Department, there are also some problems on the</u> sales <u>recognition</u> procedures. <u>After receiving the hard copies of sales invoice from Sales department, we need to double check whether those transactions were completed. If not, including those transactions in the revenues account will overstate the actual revenues and which will</u> lead will <u>cause the discrepancies in the stock count.</u>	From stimulated recall interview (18) Ho: So now you are re-reading what you have written? S3: yeah Ho: And what's the purpose of reading your writing again? S3: Because I am deciding whether I should add type a paragraph for the solutions so I read again whether if I type it out is it too redundant or Ho: So what did you decide in the end? S3: In the end I think I should write it out because this is for future reference for other people so I need to write Ho: Even though it's a bit repetitive. S3: Yeah. Ho: OK. But then it's interesting that you decide to put the solutions at the beginning, and what was the reason again? S3: Because if you don't know what is the	
82	Now I may decide to add / [48]one more paragraph. Um Now I decide to add a new paragraph um before the problems of the SA SA staff because I think that I should tell them the correct procedures first and then tell what they are wrong what they have made wrong um in their departments	correct procedure and then after, if you don't know and then after I point it out your problems, you still don't know what is the problem you need	Global planning for content
83	OK or whether I should type the correct procedure after stating / [49]after stating their problems or before their problems (pause: 24 seconds) I think I should um state the correct procedure before stating their problems I decided to it.		Global planning for structure
84	The correct the correct um / [50](pause: 15 second) to ensure revenue recognition concept the workflow and the document flow the	From S3's written text A correct revenue recognition procedures should be as follows:	Local planning for content
85	<u>correct revenue recognition should be as follows</u>	1) The Sales Administration Staff will only issue the sales invoices to the	Composing aloud
86	I decide to um written the procedure in point form because I think it's more clear / [51]because this document will be filed for future reference so that I think point form is more clear to for the reader to follow. The first step is	customer after the actual delivery was made From S3's written text S4 put this as the second paragraph in the whole text.	Global planning for structure

87	the sales administration staff should only		Local planning for content
88	the sales will only issue / [52]the sales invoice		Composing aloud
89	sales invoice		Local planning for content
90	to the customer after the actual delivery was made		Composing aloud
91	and then the second (pause: 32 seconds typing) /	From S3's written text	Local planning for content
92	[53]pass those hard copy to the Account Department	2) The Sales Administration Staff pass those hard copies of sales invoice to the Accounts Department	Composing aloud
93	the third procedure is after receiving	3) After receiving the sales invoices from Sales Department, Account Department should check whether those deliveries were made	Local planning for content
94	after receiving the sales invoice / [54](pause: 32 seconds) from the Sales Department Account Department should	4) Accounts Department should input the information into the accounting system after the checking	Composing aloud
95	double check (pause: 13 seconds) / [55]check	From the video recording S3 was making changes to her written text from "invoice" to "deliveries were made".	Local planning for content
96	check whether those invoice		Composing aloud
97	(pause: 45 seconds) /		Changing local content
98	[56]Accounts Department should input the information into the accounting system after the checking. /		Composing aloud
99	[57]I think I have I have written all the problems and the correct procedures um and then now I now I'm writing the last paragraph.		Global planning for structure

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10 0	Um (pause: 22 seconds drinking water) for the last paragraph / [58]I think I should um just ask them to correct the problems (pause: 16 seconds)	From stimulated recall interview (19) Ho: So you were looking at the situation and then you were looking at the screen the situation again, so what were you doing at that time? S3: Maybe when I thinking of the conclusion there is some standard conclusion come out in my mind just like to summarise what I have written or just to ask them to follow the procedure without summarise again. Ho: So what did you decide to do? S3: Just to ask them to follow Ho: without summarising. S3: yeah, because I think these two points is already a little bit long and a little bit redundant.	Global planning for content
10 1	I hope that (pause: 19 seconds) current operating	From S3's written text To facilitate an effective work flow and document flow, I hope that we could follow strictly the above revenue recognition procedures. If you have any problems regarding the above procedures, please feel free to contact me. Thanks for your cooperation and attention. Regards, Jessica Regional Finance Manager Finance Department	Local planning for content
10 2	To facilitate / [59]a efficient workflow and document flow I hope that		Composing aloud
10 3	(pause: 29 seconds) Ho: Can you keep talking please? / S3: [60]I'm still typing the last paragraph and I'm thinking about thinking about what should I include in this paragraph um I decide to just ask them to um		Local planning for content
10 4	follow strictly of my procedures (pause: 20 seconds typing) / [61]the above recognition if you have any problems regarding the above procedures please feel free to contact me / [62]Jessica	From the video recording S3 was checking the writing task, but not writing in protocol #101. And she was typing in protocol #106.	Composing aloud
10 5	Jessica I'm the		Local planning for content
10 6	finance department		Composing aloud
10 7	I don't know what is my job title so I ignore it		Local planning for content
108 Post-writing stage: Revising and Editing	OK I have finished the memo and then now I proofread it to see whether I have something missed or I need to add some point in it.		Checking

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10 9	Huh, my job title is <u>regional finance manager</u> /		Changing local content
11 0	[63] (pause: 19 seconds) <u>Dear Managers of Sales and Accounts Department,</u> <u>I am writing to concern on the problem of the discrepancies</u> (pause: 30 seconds) Ho: Can you keep talking please? S3: I just read again / [64]<u>what I have written the Sales Administration staff pass those hard copies of the sales invoice the Account Department after receiving the sales invoice from</u> the <u>Sales Department</u> the <u>Account Department should check whether those delivery were made. Account Department should input the information accounting system. For the Sales Administration Staff, I found that there maybe something wrong in the revenues recognition procedures. We should only recognize the sales revenues after the delivery of goods which have been completed. If we issue the invoice to the customer before /</u> [65]<u>delivery was made, this will lead to the mismatch</u> (pause)<u> only the transaction can be recognised as revenues and then pass to the Accounts Department.</u> (pause) <u>we need to double check whether those transactions were completed. If not, including those transactions overstate the actual revenues which will cause the discrepancies in the stock count.</u> <u>To facilitate an efficient</u> <u>To facilitate an efficient workflow</u>	<u>From think-aloud video recording</u> S3 was checking the task and reading from the screen	Checking
11 1	I change the efficient to <u>effective</u> actually I don't know what is the difference between these / [66]two words efficient effective		Changing local structure
11 2	<u>we could follow strictly the above revenue recognition procedures. If you have any problems regarding the above procedures, please feel free to contact me.</u>		Checking
11 3	And then I add one more sentence. Thanks for your consideration. Thanks for your cooperation and <u>thanks for your cooperation and attention.</u> OK I think I have finished the memo. [65:52]		Changing local content

An overview of S3's use of writing strategies for Task 3

Task Orientation				Planning						Composing aloud	Revising and Editing		
READ	Interpreting the task			Global planning			Local planning			aloud	Checking	Making changes	
	Su	P	Cl	C	S	St	C	S	St			LC	LS
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										40			

Key: Su   Summarising the task   C   Content   S   Structure
            P   Paraphrasing the task   GC   Global content   GS   Global structure
            Cl   Clarifying the task   LC   Local content   LS   Local structure
            Read   Reading the task   St   Style and tone

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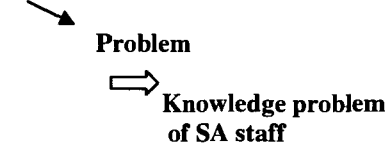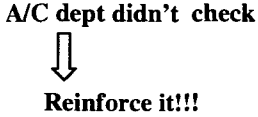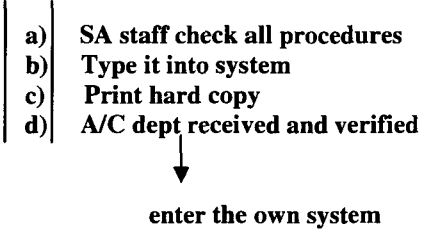
Task Orientation				Planning						Composing aloud	Revising and Editing		
R E A D	Interpreting the task			Global planning			Local planning				Checking	Making changes	
	Su	P	Cl	C	S	St	C	S	St			LC	LS
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	42												
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READ	Interpreting the task			Global planning			Local planning			Composing aloud	Checking	Making changes	
Task Orientation				**Planning**						**Composing aloud**	**Revising and Editing**		
R E A D	Su	P	Cl	C	S	St	C	S	St			LC	LS
				82									
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	Think-aloud protocols	Evidence from different sources	Strategy
1 Pre-writing stage 1a: Task Orienta-tion	S4: [1]Start now? Ho: Yes, you can start anytime. S4: OK *is a multinational company* and for *the manufacturing, marketing, servicing and distributing of medical diagnostics tests Company Y, a subsidiary and headquarters for the Asia-Pacific Regions* it's *Samuel to review existing control procedures and identify areas of weaknesses and recommendation review the /* [2]*work flow* have some *problems* of *the operating accounting flow the sales* administrative *staff handle* the *letters of credit* that's the first duty the second duty is issuance of *sales invoice* but this *system is not integrate to accounting system need to pass a hard copy the SA staff are not clear about the accounting concepts* not clear about the revenue reconciliation concept / [3]that *made the mistake by issuing an invoice to a customer before actual delivery date made because the SA staff were not aware that in order for a sales transaction to be complete* and need to ahuh *must be made advance payment cannot be considered as the advance payment cannot be considered as completion of a sales transaction the Accounts do not realise the serious they are too busy no time to check /* [4]*only rely too much no clear guidelines discrepancies were identified* so I need to (pause: 7 seconds) report to *the finance director asked to write a simple internal controls / work flow document on the revenue cycle to reinforce the knowledge of the revenue* reconciliation *concept to set up procedures work flow and documents flow /* [5](pause)	From S4's copy of writing task with own handwriting ***Background*** • Company X is <u>a multinational company</u> that specialises in the <u>manufacturing</u>, marketing, <u>servicing</u> and <u>distributing of medical</u> diagnostics tests & equipment around the globe. • Company (Y), a <u>subsidiary</u> of Company X, is located in Hong Kong. It serves the function as the <u>regional headquarters</u> <u>for</u> the <u>Asia-Pacific Region</u>. • <u>Samuel</u> works for Company Y as the Regional Finance Manager. • One of Samuel's duties is to review <u>existing control procedures</u> and identify areas of <u>weaknesses</u> and hence provide <u>recommendations</u>, for example, by setting up and documenting work–flow procedures. • During Samuel's recent review of the company's work flow, he identified the following <u>problems</u> in the current <u>operating & accounting flows</u> in the revenue cycle: ***Situation*** • The Sales Administrati<u>on staff</u> ("SA") are responsible for [1]handling <u>Letters of Credit</u> ("LC") received from customers, customers' advanced payments & shipping documents. In addition, the [2]SA staff are also responsible for <u>issuing sales invoices</u> to the customers. However, <u>the system</u> used by the SA staff is not <u>integrated</u> into the <u>Accounting System</u>. As a result, every time when the SA staff issue a sales invoice, they need to pass <u>a hard copy</u> to the Accounts Department for inputting information into their accounting system. To make the matter worse, the (SA) staff are not <u>clear about the accounting concepts</u>. In particular, Samuel found that the SA staff are not very clear about the revenue recognition concept. For instance, there were cases whereby the SA staff had made a mistake by issuing <u>an invoice to</u> a customer <u>before actual</u>	Summari sing the task
2	so it's daily operate work flow	<u>delivery</u> was made. This problem occurred because the <u>SA staff</u> were not aware that in order for a <u>sales transaction to be complete</u>,	Paraphras ing the task

3	*in form of memo addressed to both departments filed for future reference for other subsidiary companies so it's just ask to write a simple internal control work flow document on the revenue cycle*	delivery of goods must be made, and <u>advance payment</u> by the customer <u>cannot be considered</u> as the <u>completion of a sales</u> transaction. Unfortunately, the Accounts Department staff do not realise the seriousness of the situation.	Summarising the task
4	(pause: 16 seconds) Ho: Can you keep talking please? / S4: [6]Yes *simple internal control work flow documents* (pause: 7 seconds) *simple internal work flow document* is it mean that to write a flow in the memo (pause: 14 seconds)	They can be <u>too busy</u> and thus have <u>no time to check the work</u> done by the SA staff, or they simply <u>rely too much</u> on them. Besides, there are <u>no clear</u> guidelines <u>to follow</u>. • As a result, during the 2002 year-end stock count, dis<u>crepancies were identified.</u> ***Writing Task*** You are Samuel. Having discussed the above problem with the <u>Finance Director</u>, Mark, you	Clarifying the task
5	to reinforce the knowledge of the revenue reconciliation concept (pause: 6 seconds) yeah knowledge revenue process stock / [7]count discrepancy because there is a discrepancy	were asked to write a simple <u>internal controls / work flow document</u> on the revenue cycle. The objectives are: ■ To reinforce the knowledge of the <u>revenue recognition</u> concept to the personnel involved. ■ To <u>set up procedures</u>, i.e. <u>work flow and documents flow</u> to ensure the revenue recognition concept will be adhered to in the daily operation. This document can be written in the form of a memo, and it should be addressed to both the Sales Administration Staff and the Accounts Department so that both parties can refer to it. Also, the same document will be filed for future reference for other subsidiary companies within the same group. From stimulated recall interview (1) Ho: Why did you underline some of the words? What are the words that you usually underlined? S4: the more important words in each sentence yeah…because usually when I write write this task I would look back this task brief usually I will look at the underlined words first so give us something yeah this for guide for me From the video recording S4 was underlining key words in protocols #1 & 3.	Reading the task

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6 Pre-writing stage 1b: Planning	(pause: 4 seconds) **discrepancy** there is a **problem** (pause: 7 seconds) so there's knowledge **knowledge problem of SA SA staff** and **accounting department** they **didn't check** so need to **reinforce it /**	From S4's copy of writing task with own handwriting **1) Discrepancies** 　　　　　　**Problem** ⇨ **Knowledge problem** 　　**of SA staff**	Global planning for content
7	[8] (pause: 3 seconds) the second is to procedure that need work flow document flow	**A/C dept didn't check** ⇩	Global planning for structure
8	to set up set up the guideline or just solve the problem (pause: 15 seconds)	**Reinforce it!!!** **2) Set up procedure** a) **SA staff check all procedures** b) **Type it into system** c) **Print hard copy** d) **A/C dept received and verified** **enter the own system** From stimulated recall interview (2) S4: the last two minutes I think about what is the internal control or what is the work flow document yeah what should I do that is work flow what's the meaning of this one because I am not familiar with the terms From stimulated recall interview (3) Ho: Right so you wrote two major sections the first one is the discrepancy right and under discrepancy what did you write? S4: And then to find what the problem it's the knowledge problem of the SA staff and the account department staff didn't check the work from the SA staff... Ho: Would you call this a plan for your writing? S4: Yeah yeah Ho: And did you follow it when you were writing? S4: Mostly, mostly. From the video recording S4 was checking the writing task in protocol #8.	Clarifying the task

9	work flow **set up the procedure** is to (pause: 6 seconds) / [9]is it just set up some guideline or solve the problem um not (pause: 5 seconds) maybe the guidelines just the procedure and assume the problem solve the problem / [10]umuh so it's need OK the first one maybe the **SA staff check** suggest the **procedure** to be finish and then to **type it into** the **system** is it the system will be changed if not change then just **print** a **hard copy** / [11]**account department receive and** Ho: Can you speak more loudly? S4: OK receive and verify it in the system this may be the situation when the system are not the same	From stimulated recall interview (4) Ho: You said something quite interesting. You said Oh just um setting up guidelines or solve the problem. S4: Yeah Ho: What were you thinking about at that time? S4: Thinking about is that the system is there some problem in the system and is a need to solve the problem of the different types or different software something else in the system Ho: Sorry there are different problems in the system S4: there's a problem in the system in the task brief it has said that um however the requirement is just want to set up procedure the procedures I don't know what mean by procedures is just staff procedure or what kind of procedure yeah so I am thinking about is I need to solve the problem of the not using the same system of inputting the information or just write up the procedure they should be done if under condition whether the systems are not the same different because it's different if the system solve the problem and the work procedure will be different from not solve the system procedures	Global planning for content
10	OK I can start to type / [12]to sales administration administration staff sales administration staff from	From S4's written text Memorandum	Local planning for content
11 Writing stage: Writing the text	sales administration department	To: Sales Administration Department, Accounts Department From: Samuel, Regional Finance Manager Date: 9th May 2003 Subject: New work flow in Operating and Accounting	Composing aloud
12	accounts department /	 Dear staff members,	Local planning for content
13	[13]accounts department from Samuel	From the video recording	Composing aloud
14	I am the regional finance manager /	S4 was checking the task in protocol #10.	Local planning for content
15	[14]regional finance manager date subject subject is the new procedures for work flow		Composing aloud
16	new work flow new		Changing local content

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17	sales administration and accounts departments (inaudible) / [15]and dear staff member		Composing aloud
18	so just why the problem / [16]here reviewing that's our department reviewing the problem	**From video recording** S4 was checking the writing task.	Local planning for content
19	ah work accounting flow instead of sales administration department new work flow in operating and accounting flow	**From stimulated recall interview (5)** S4: Um just change a little bit in something when I finish writing the memorandum yeah because subject noun is more appropriate Ho: Do you remember what it was before? S4: new work flow in company work flow something yeah in company work flow so it's not very clear about what kinds of work flow	Changing local structure
20	in the year suggest like why there are such problem in discrepancy reviewing	**From S4's written text** In the 2002-year end stock count, discrepancies were identified. After our department reviewing	Local planning for content
21	in the / [17]2002 year end stock count there are discrepancy identified	the company's work flow, I found that there are some problems and stated as follows:	Composing aloud
22	after discrepancy in the stock discrepancy identified	**From stimulated recall interview (6)** Ho: You repeated the phrase "there are some problems" a few times. Do you remember why?	Local planning for structure
23	were identified	S4: Yes because I think that I found there are some problems and how I link to be a complete	Changing local structure
24	after our department / [18]reviewing	sentence. So I is it at that time I think that I need to say what kind of problem so I use thinking a	Composing aloud
25	our reviewing	little bit and state as follows Ho: I see OK so did you get any help how did you solve this problem? And how did you come	Local planning for content
26	the company work flow I found that	up with the phase "stated as follows"?	Composing aloud
27	there's there are some problem there are some problems in there are some problems in work flow I found there are some problems in the work flow I found that there are some problem / [19]there are some problems	S4: um it's just think about this is two problems so I usually firstly secondly or there's a few problems usually using some words state as follows something as following something like that Ho: So when you said "usually", um you used	Global planning for structure

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28	there are some problems and stated as follows firstly the system of the	the phrase "state as follows", um what do you refer to? S4: my writing usually and also some readings sometimes using this type of words Ho: So you were trying to recall what phrases you normally use yourself and phrases other people normally use in this situation S4: Yeah From video recording S4 was making changes on the computer in protocol #23.	Composing aloud
29	system of the system of two departments are not the same	From S4's written text Firstly, the system of Sales Administration Department and Accounts Department are not the same. Sales Administration staff need to print a hard copy of sales invoice to Accounts Department for inputting the information to their own system. This takes more time to finish whole process and sometimes errors had been made. From stimulated recall interview (7) S4: because in the last proofread I add "sometimes errors" originally there's only " This takes more time to finish whole process" Ho: Mmh and you add " and sometimes errors had been made". You added that phrase only when you were proofreading in your writing. S4: Yeah	Local planning for content
30	sales administration department / [20]the systems not the same		Composing aloud
31	this will have a this lead this will lead the systems are not the same so that need a lot of time to do the paper work		Local planning for content
32	this takes more time to finish the whole /		Composing aloud
33	[21]to finish the whole work flow to finish the whole to finish the whole (pause: 12 seconds) the work flow the whole		Local planning for content
34	process the whole process so the sales administration staff the sales administration staff / [22]would print would need to print a hard copy of sales invoice to accounts department		Composing aloud
35	the staff needs to print a hard copy of sales invoice to account department		Local planning for content
36	for inputting the information / [23]to their own system		Composing aloud
37	yeah secondly the second problem is the	From S4's written text Secondly, the staff members in Sales Administration Department are not very clear about the accounting concept of revenue recognition. Invoice should be issued after actual delivery was made. This concept is important in our company's work flow processing. At the same time, the staff in Accounting Department did not check the invoice made by SA staff. As a result, both accounts have the problem of discrepancies.	Global planning for structure
38	Secondly		Composing aloud
39	the staff members the staff members / [24]the staff members um sales administration (Chinese: no) second the staff		Local planning for structure
40	the staff members in sales administration department		Composing aloud

41	are not very clear not very / [25]clear is it better word for clear are not very		Local planning for structure
42	are not very clear not very clear about the concept of revenue recognition this concepts our company work flow is important our company /		Composing aloud
43	[26]this concept is important (inaudible) the concept (pause) there's a need (pause)	From the video recording	Local planning for content
44	made a mistake by issuing an invoice to a customer before actual delivery was made so work flow to	S4 was reading the task in protocol #44.	Reading the task
45	company work flow		Composing aloud
46	So just a little bit state what that every every invoice		Local planning for content
47	[27]invocie should be issued invoice should be issued after the after actual delivery is made		Composing aloud
48	so it's just say a little bit about what this means after issuing actual delivery is made the concept is important work flow made is not clear about the revenue reconciliation /	From stimulated recall interview (8) S4: The third paragraph I change the order is "invoice should be issued after actual delivery was made. Originally it's the third sentence of the third paragraph, and I change it to become the second sentence	Checking
49	[28]maybe this (inaudible) this sentence should be first sentence yeah yeah the first yeah firstly secondly thirdly /	Ho: Why S4: because it's more clear about what the concept of revenue reconciliation is and then to stress this concept is important and then later on this concept is important the order is more logical it's more logic Ho: Umuh umuh so you just tell them that OK invoice should be issued and this is a very important concept S4: Yeah because if I just write a lot of words describing what revenue reconciliation concept maybe they knew it already but they forgot what the details also they can refer some books or even the manager to ask what this means no need to say a lot of word for example these things something like that in the memorandum	Changing global structure

50	[29]this concept is important the company's work flow at the same time it seems that this is not the third point is from the second point	From stimulated recall interview (9) S4: Originally I want to stress at the same time this sentence is the thirdly is the third problem but I think that is related to the second problem so I it's better to say the staff in the accounts department	Global planning for structure
51	at the same time	From S4's written text	Composing aloud
52	the company the staff	At the same time, the staff in Accounting Department did not check the invoice made by SA staff. As a result, both accounts have the problem of discrepancies.	Local planning for structure
53	the staff in accounting department the staff didn't	From stimulated recall interview (10)	Composing aloud
54	did not check	Ho: You repeated this phrase "as a result" several times. What were you thinking at that time?	Changing local structure
55	the invoice made by SA / [30]staff as a result		Composing aloud
56	as a result there's discrepancy as a result there's discrepancy usually as a result as a result they did not check the invoice as a result these as a result (inaudible) / [31]discrepancy maybe discrepancy will (pause) discrepancy will happened will be will happen will be happened / [32]as a result discrepancy will happened will happened as a result this discrepancy of both accounts will	S4: I just want to think about how to give a small conclusion on this problem as a result what happened about they do so just say I'm thinking is it both accounts means that both the sales administration account and the accounts department have this problem so that's what I mean.	Global planning for structure
57	both accounts have		Composing aloud
58	discrepancy better much better will have problem both accounts have		Local planning for structure
59	the problem of discrepancy /		Composing aloud
60	[33]that's the two problems and I need to set up the procedure	From the video recording S4 was referring to his hand-written plan	Global planning for structure
61	in order to solve the existing problem our department has suggested the following measures / [34]to cope with	From S4's written text In order to solve the existing problem, our department has suggested the following measures to cope with:	Composing aloud

62	cope with the system of both current need to the systems of both departments should be used the same both department should be use the same format same use the same use the same format / [35]and software the both department so the system	From S4's written text 1. The systems of both departments should be the same. 2. Before using the same system, the work procedure in Sales Administration Department and Accounts Department should be changed. Our department suggested the following procedure:	Local planning for content
63	should be the same should be the same (pause) the same		Composing aloud
64	the system of both department should be the same clear that write the same format / [36]or something (pause: 8 seconds) (inaudible)		Checking
65	with the under this before		Local planning for content
66	before using the same system the work procedures in / [37]sales department (typing) should be changed		Composing aloud
67	Department		Changing local structure
68	our department suggest following procedure /		Composing aloud
69	[38]first the	From stimulated recall interview (11) Ho: So you write in point form right? S4: Yeah Ho: What does that mean? S4: This is the procedure of the new according the task it's to set up the procedure I write the four the flow of the procedure Ho: So it's like step one step two S4: yeah yeah Ho: So it has to be read in that sequence. S4: Yeah	Global planning for structure
70	SA staff members	From S4's written text	Composing aloud
71	should should they should be know the procedure of issuing invoice	i. SA staff members should know the procedure of issuing the invoice under the concept of revenue recognition	Local planning for content
72	should know the procedure of issuing the invoice		Composing aloud

73	the SA staff members should know the procedure of issuing the invoice / [39]in order	**From stimulated recall interview (12)** Ho: What were you thinking at that time? You repeated the word "should". SA staff members should. That's the first step in the procedure.	Local planning for structure
74	under the concept of revenue reconciliation the SA staff	S4: yeah yeah yeah I am looking at the invoice because the invoice issued by the SA staff has the problem or they didn't know the concept so they should know the procedure under which condition should issue the invoice under this concept revenue reconciliation yeah so I the first step they should know Ho: So you refer to the task. S4: Yeah **From the video recording** S4 was checking the task in protocols # 71 and 73.	Composing aloud
75	type all necessary information	**From S4's written text** ii. SA staff type all necessary information into the system and double check the information.	Local planning for content
76	type all the necessary information into system	iii. SA staff should print the hard copy and	Composing aloud
77	the information into system /	send it to Accounts Department within 1-day period.	Local planning for content
78	[40]and double check the information	iv. Once Accounts Department has received the invoice, the staff should check again. If there are any mistakes, he/she should contact SA Department immediately.	Composing aloud
79	double check the information		Local planning for content
80	staff should print hard copy		Composing aloud
81	should print hard copy		Local planning for content
82	and send it to accounts department	**From stimulated recall interview (13)**	Composing aloud
83	within within a time period it's better should print a hard copy and send it to the accounts department within one day day	Ho: Why "within a time period" is better? S4: I'm thinking about the day how the time is it two days or one day I think one day is more	Global planning for content
84	within one day /	better is better is better because they need to print the hard copy and send it to the department	Composing aloud
85	[41]and send it to the accounts department within one day one day period once	and the accounts department need to enter the data in their own system if there are any problems the accounts department can immediately find which they can find the	Local planning for content

86	once accounts department receive receive the invoice	problem in the day in the working day it's more easier for administration	Composing aloud
87	once they can receive the invoice so that they need to check again	From the video recording S4 was checking the task in protocol # 89.	Local planning for content
88	the staff should / [42]check again		Composing aloud
89	check again if there there		Local planning for content
90	if there is any mistakes he		Composing aloud
91	should contact		Local planning for content
92	should contact SA department oh oh immediately		Composing aloud
93	(pause: 9 seconds) yeah / [43]yeah should contact SA department immediately (pause: 11 seconds) yeah that's it and this is the procedure work procedure		Checking
94	and I know this procedure are just proactive is a proactive action / [44]just a proactive action	From S4's written text I know these procedures are just a reactive action; the most important is the same system should be adopted. Our department will work out the best system for you immediately, but it needs time to integrate the system. If you have any questions and comments concerning the new work procedure, I will appreciate to hearing from you. Yours sincerely, Samuel Regional Finance Manager	Local planning for content
95	I know these procedures are just proactive action the most important is the same system		Composing aloud
96	of the same system		Local planning for content
97	should be adopted		Composing aloud
98	to / [45]avoid so is it need to use the same system is the most important one therefore I therefore		Global planning for content
99	our department	From stimulated recall interview (14) S4: I don't know whether the system is combine together or find a new one or just change something from both system so they become one system so it's not I don't know whether they is it merge	Composing aloud
100	will find adopt I will system should be adopt the most important is the same system should be adopt / [46]how I make it (inaudible) I try to work out the best system for both for you will immediately immediately work out is better		Local planning for content
101	Will		Composing aloud

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102	will immediately		Local planning for structure
103	work out the best system for you immediately if you have any questions /		Composing aloud
104	[47]just concerning questions		Local planning for structure
105	comments concerning work procedure		Composing aloud
106	(inaudible) I will		Local planning for content
107	I will appreciate to hear from you		Composing aloud
108	any questions and comments concerning /		Local planning for content
109	[48]work procedure		Composing aloud
110	will be will be effective from once from two weeks later if no amendment made has made so have date for starting start so if there's no problem to know when will start this procedure /		Local planning for content
111	[49]will be started from two weeks later no amendment has been made	From stimulated recall interview (15) S4: this point I made it after I finish this Ho: After you finished the whole writing S4: No in this paragraph "I know this procedure" up to "if you have any questions and comments" yeah yeah yeah when I finish this paragraph I added this point Ho: Why S4: because the staff the both department staff will confuse this procedure is start today or tomorrow or some days after this memorandum Ho: Do you mean this section? S4: yeah these four procedure if I haven't say when this procedure start Ho: You mean point number three you put it back later S4: when I finish last paragraph	Changing local content

112	I appreciate to hearing		Changing local structure
113	I will appreciate hearing from you if you have any questions and comments the	**From S4's written text** If you have any questions and comments concerning the new work procedure, I will appreciate to hearing from you. Yours sincerely,	Checking
114	new work procedure		Changing local content
115	umuh yours / [50](pause: 14 seconds) sincerely Samuel regional finance manager	Samuel Regional Finance Manager	Composing aloud
116 Post-writing stage: Revising and Editing	let's check it check again / [51]I'll check again dear staff members in the year 2002 new work flow		Checking
117	operating in operate accounting no need the flow	**From S4's written text** Subject: New work flow in Operating and Accounting	Changing local content
118	Dear staff members In the 2002-year end stock count, discrepancies were identified. After our department reviewing the company's work flow, I found that there are some problems and stated as follows: Firstly, the system of Sales Administration Department and Accounts Department are not the same. Sales Administration staff need to print a hard copy of sales invoice to Accounts Department for inputting the information to their own system. / [52]This takes more time to finish whole process		Checking
119	and (typing) and sometimes errors	**From stimulated recall interview (7)** S4: because in the last proofread I add "sometimes errors" originally there's only " This takes more time to finish whole process" Ho: Mmh and you add " and sometimes errors had been made". You added that phrase only when you were proofreading in your writing. S4: Yeah	Changing local content
120-	has been made had been made		Changing local structure
121	Secondly, the staff members in Sales Administration Department are not very clear about the		Checking

122	accounting concept of revenue recognition.		Changing local structure
123	Invoice (typing) should be issued after actual delivery was made. This concept is important		Checking
124	in our		Changing local content
125	company's work flow (typing) is important / [53]importantly in our company work flow		Checking
126	Processing		Changing local srructure
127	At the same time, the staff in Accounting Department did not check the invoice made by SA staff. As a result, both accounts have the problem of discrepancies. In order to solve the existing problem, our department has suggested the following measures to cope with: The systems of both departments should be the same		Checking
128	(typing) this requires time to change requires time to change		Changing local content
129	1. before using the same system / [54]the work procedure in Sales Administration Department and Accounts Department should be changed Our department suggested the following procedure: i. SA staff members should know the procedure of issuing the invoice under the concept of revenue recognition ii. SA staff type all necessary information into the system and double check the information. iii. SA staff should print the hard copy and send it to Accounts Department within 1-day period. iv. Once Accounts Department has received the invoice, the staff should check again. If there are any mistakes, he/she should / [55]contact SA Department immediately. 2. The new work		Checking

	procedure will be started from two weeks later if no amendments have been made. I know these procedures are just a reactive action; the most important is the same system should be adopted. Our department will work out the best system immediately		
130	we need the time		Local planning for content
131	(typing) we need time we need time to merge the system		Composing aloud
132	to to integrate (typing) will integrate the system delete delete it needs time to integrate the system	From stimulated recall interview (16) Ho: I remember... maybe we haven't come to that part yet but I remember you use the word "merge", you said the word "merge", but you didn't write it down here. S4: Our department will merge the system Ho: Oh that's what you wrote before so why did you change? S4: I don't know whether the system is combine together or find a new one or just change something from both system so they become one system so it's not I don't know whether they is it merge Ho: already? S4: yeah or they have the same software but the format is different something like that so it's better to work out the best system work out the system From stimulated recall interview (17) S4: the second I know it's I change this one "but it needs time to integrate the system" Ho: So you add more information S4: Yeah these two major change	Changing local content
133	if you have any questions and comments concerning the work procedure / [56]I will appreciate to hearing from you umm save it yeah [55:08]		Checking

An overview of S4's use of writing strategies for Task 3

Task Orientation				Planning				Composing aloud	Revising and Editing			
Reading the text	Interpreting the task			Global planning		Local planning			Checking	Making changes		
	Su	P	Cl	C	S	C	S			GS	LC	LS
	1											
		2										
	3											
			4									
5												
				6								
					7							
			8									
				9								
						10						
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Key: Su   Summarising the task   C   Content   S   Structure
     P   Paraphrasing the task   GC   Global content   GS   Global structure
     Cl   Clarifying the task   LC   Local content   LS   Local structure
     Read Reading the task   St   Style and tone

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Task Orientation				Planning				Composing aloud	Revising and Editing			
Reading the text	Interpreting the task			Global planning		Local planning			Checking	Making changes		
	Su	P	Cl	C	S	C	S			GS	LC	LS
								40				
							41					
								42				
						43						
44												
								45				
						46						
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						85						

Task Orientation				Planning				Composing aloud	Revising and Editing			
Reading the text	Interpreting the task			Global planning		Local planning			Checking	Making changes		
	Su	P	Cl	C	S	C	S			GS	LC	LS
								86				
						87						
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APPENDIX 25: S5'S USE OF WRITING STRATEGIES IN TASK 3

	Think-aloud protocols	Evidence from different sources	Strategy
1 Pre-writing stage 1a: Task Orientation	Ho: [1]You can start anytime, but do you need a dictionary or anything that help you with your writing? S5: No, I can spell check here. Ho: OK yeah just do what you normally do, OK? So this is your writing task. You can use the pen if you want to, and you can start anytime you want (S5 was reading the task silently) OK? You can start anytime now. S5: I have to read aloud when I 'm reading the instructions? Ho: When you are reading the task, yes please. OK? Can you start talking please? S5: OK OK just reading this? / Ho: [2]Umuh S5: Company Y, a subsidiary of Company X, is located in Hong Kong. It serves the function as the regional headquarters for the Asia-Pacific Region. Jessica works for Company Y as the Regional Finance Manager. One of Jessica's duties is to review existing control procedures and identify areas of	**From S5's copy of writing task with own handwriting** Background • Company Y, a subsidiary of Company X, is located in Hong Kong. It serves the function as the regional headquarters for the Asia-Pacific Region. • Jessica works for Company Y as the Regional Finance Manager. • One of Jessica's duties is to review existing control procedures and identify areas of [weaknesses] and [hence provide recommendations], method for example, by setting up <u>and documenting work-flow procedures.</u> • During Jessica's recent review of the company's work flow, she identified the following problems in the current operating & accounting flows in the revenue cycle: <u>From the video recording</u> S5 was highlighting the words "weaknesses" and "hence provide recommendations" in protocol #1.	Reading the task
2	weaknesses and hence provide recommendations, for example, by the method of (S5' own words) setting up and documenting work-flow procedures.		Summarising the task
3	During Jessica's recent review of the company's work flow, she identified the following problems in the current operation & accounting flows in the revenue cycle: / [3]Sales (inaudible) responsible for handling Letters ("LC") received from customers, customers' advance payments & shipping documents.		Reading the task

		Situation • The Sales Administration staff ("SA") are responsible for handling Letters of Credit ("LC") received from customers, [1]customers' advance payments & [2]shipping documents. In addition, the SA staff are also responsible for issuing [3]sales invoices to the customers. However, the system used by the SA staff is not <u>integrated into the Accounting System. As a result, every time when the SA staff issue a sales invoice, they need to pass a hard copy to the Accounts Department</u> for inputting information into their accounting system.	
	weakness es		
4	Three First is customers' advance payments, and secondly is the shipping document	<u>From stimulated recall interview (1)</u> Ho: So I can see that when you were reading the task and you underlined some key words, and you also wrote some notes in the margin. Is that your usual practice? S5: Yes Ho: And what did you do that for? S5: To remind myself that why I'm writing this memo and what I should include in the memo. Ho: Right. <u>From video recording</u> S5 was numbering points 1 and 2 in protocol #4, and point 3 in protocol 6.	Summari sing the task
5	In addition, the staff are also responsible for issuing sales invoices		Reading the task
6	third one is the sales invoice		Summari sing the task
7	However, the system used by the SA is not integrated into the Accounting System. As a result, every time when the SA staff issue a sales invoice, they need to pass a hard copy to		Reading the task
8	<u>a hard copy to the Accounting Department</u> (pause: 5 seconds) / [4]weaknesses	<u>From video recording</u> S5 was writing the word "weaknesses" in the margin.	Summari sing the task
9	To make the matter worse, the SA staff are not clear about the accounting concepts. In particular		Reading the task

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		<u>From S5's copy of writing task with own handwriting</u> • To make the matter worse, ^{2nd W}<u>the SA staff are not clear about the accounting concepts</u>. In particular, Jessica found that the SA staff are not very clear about the revenue recognition concept. For instance, there were cases whereby the SA staff had made a mistake by issuing an invoice to a customer before actual delivery was made. This problem occurred because the SA staff were not aware that [<u>in order</u> for a sales transaction to be complete, delivery of goods must be made, and advanced payment by the customer cannot be considered as the completion of a sales transaction.]	
		In particular for R.R,	
10	<u>second weaknesses</u>	<u>From video recording</u> S5 was writing this and underlining the phrase in protocol # 10.	Summarising the task
11	in particular Jessica found that SA staff are not very clear about the revenue recognition concept.	<u>From video recording</u> S5 was writing margin notes in protocol # 12.	Reading the task
12	(pause: 4 seconds) <u>in particular not clear about revenue recognition</u>		Summarising the task
13	case where made the mistake by issuing an invoice to a customer before actual delivery was made. This problem occurred because / ⁵the SA staff were not aware sales transaction, delivery of goods must be made, and advance payment by the customer cannot be considered. Accounting Department staff do not resalise the seriousness of the situation. They can be too busy and thus have no time to check the work done by the SA staff,	<u>From S5's copy of writing task with own handwriting</u> • Unfortunately, the Accounts Department staff do not realise the seriousness of the situation. They can be too busy and thus have no time to check the work done by the SA staff, or they simply rely too much on them. Besides, there are no clear guidelines to follow. • As a result, during the (2002 year-end stock count,) discrepancies were identified.	Reading the task
		Too busy	

14	too busy	Writing Task You are Jessica. Having discussed the above problem with the Finance Director, Mark, you were asked to write a simple internal controls / work flow document on the revenue cycle. The objectives are:	Summarising the task
15	or they simply rely too much on them. Besides, there are no clear guidelines.		Reading the task
16	Year end stock count discrepancies were identified.		Summarising the task
17	You are Jessica. Having discussed the above problem with the Finance	■ To reinforce the knowledge of the revenue recognition concept to the personnel involved.	Reading the task
18	Director, Mark,	■ To set up procedures, i.e. work flow and documents flow to ensure the revenue recognition concept will be adhered to in the daily operation.	Summarising the task
19	you were asked to write a simple / [6]internal controls / work flow document on the revenue cycle. The objectives are: To reinforce the knowledge of the revenue recognition concept to the personnel involved. To set up procedures, i.e. work flow and documents flow to ensure the revenue recognition concept will be adhered to in the daily operation. This document can be written in the form of a memo, and it would be addressed to both the Sales so that both parties can refer to it. Also, the same document will be filled for future reference	This document can be written in the form of a memo, and it should be addressed to both the Sales Administration Staff and the Accounts Department so that both parties can refer to it. Also, the same document will be filed for future reference for other subsidiary companies within the same group. From the video recording S5 was writing the words "too busy" in the margin in protocol #14, and highlighting the words "Director, Mark" in the writing task in protocol #18.	Reading the task
20	filed for other subsidiary companies within the same group.		Summarising the task
21 Pre-writing stage 1b: Planning	Subsidiary. Jessica. Jessica / [7]Jessica work for company Y company Y is a subsidiary of company X (pause: 6 seconds) company X subsidiary X S: Can you keep talking please? I: OK I'm now going to write a memo memo one and we should be include to address the internal control and workflow document on the revenue cycle to reinforce the knowledge / [8]internal workflow document content should are include the workflow document about revenue recognition concept and also adhere daily operation	From S5's copy of writing task with own handwriting Company Y → Subsidiary of X Memo: Content: problem Work flow document → sent to Account Dept about revenue recognition concept	Global planning for content

22	not realise the situation second is the workflow / Ho: [9]Can you talk louder please? S5: OK workflow document maybe adhere to in the daily operation that means to Account Department the system used is not integrated into the accounting system as a result every time when the SA staff issue a sales invoice, they need to pass a hard copy to the Accounts Department for inputting information into their accounting system.	From stimulated recall interview (2) Ho: You were just reading the word "workflow" document, so what were you thinking at that time? S5: I think what workflow document mean. What does it mean. Ho: Is it a technical term in accounting? S5: I think it is the document flow yeah it just means document flow from one department to another department. But it seems this term appears in auditing but I am not so sure so I think about it	Global planning for content
23	To set up procedures To set up procedures procedure (inaudible) procedure will be adhered to / [10]Can I ask a question? Ho: Umuh S5: Do I need I need to use my own knowledge to answer the question? Ho: Um yes S5: Oh I see I understand. Ho: What are you thinking about? S5: I'm thinking that the concept and the procedure will be given in the background information Ho: Oh I see that's all the information I have for the task. S5: OK so I have to use my own knowledge. Ho: You have to make use of um what is given and maybe yeah maybe what is not given S5: OK.	From stimulated recall interview (3) Ho: What were you thinking at that time when you asked that question? S5: Because for revenue recognition you provide some details here so I just think that what I have to include in the memo is all in here all the information I can find all the information here but later I find that I have to make up the procedures myself. So I clarify if I am correct.	Clarifying the task

24	S5: seems that the procedure didn't given in the background information and I have to write that out. Revenue recognition concept is adhered in the / [11]in this point (pause) in order for here but for the procedure workflow and document flow document document flow is the knowing problem is hard copy it should be consistent with	From S5's copy of writing task with own handwriting
		document flow correct procedure
		      hard copy
		
		    ⇒ Consistent with our Dept
		    ⇒ Checking system
			Global planning for content

	Accounting Department help the workflow workflow should be have a have no time to check workflow workflow / [12]checking the system		
25	but my answer maybe may not be correct Ho: There's no correct answer like I said before. S5: OK.		Clarifying the task
26	S5: a memo form to to as well as will be filed same document will be filed for other subsidiary	From video recording S5 was checking the task.	Reading the task
27 Writing stage: Writing the text	to finance director Mark / [13]from Jessica	From S5's written text To: Sales Administration staff and accounts Department From: Regional Finance Manager, Jessica	Composing aloud
28	who is Jessica Jessica	Re: Revenue Recognition Concept and work flow procedures From the video recording	Local planning for content
29	regional finance manager	S5 was checking the writing task in protocol #28.	Composing aloud
30	spell right OK Ho: What are you looking for? S5: (Inaudible) Ho: It's OK? S5: OK, My spelling is wrong finance regional manager Jessica /	From stimulated recall interview (4) Ho: I remember you said you change the subject, right? Do you remember what your original subject was? S5: To the finance director I changed to and re because I forgot that I have to write a	Changing local structure
31	[14]re internal control internal control and workflow review of company X	memo, and originally I write it to the finance director, and for the subject I wrote a review	Composing aloud
32	no company Y date (flipping through the paper) objective (pause: 5 seconds) Ho: Can you keep talking please? S5: OK simple control write a simple internal control / [15]internal control and workflow document revenue recognition cycle	of internal control of company X, but later I found that it should be addressed to SA staff so I change it Ho: And to Accounts Department S5: Mmh yeah Ho: And what about the subject? Why did	Global planning for content by referring to the task
33	Oh it's not to the finance director it's to another person subject it's to sales administration staff and accounts department	you change from "A review of the revenue recognition concept" to just "Revenue recognition concept"?	Changing global content

34	the title should be changed administration / [16](pause: 12 seconds) changing duty (pause: 11 seconds) revenue recognition concept and work work flow procedures /	S5: Originally I think that this memo is prepared for the director to tell them what the weaknesses are, but later, I find that it should be some recommendation to the subordinates telling them what should do and what should be improved so I think the subject should be changed Ho: Right, so it's not just a matter of reviewing the concept but actually it's to make suggestions. S5: Mmh	Changing global content
35	[17]Here I will address	From S5's written text	Composing aloud
36	two items	Here I will address two issues about the revenue recognition concept and work flow procedures, to you. Please pay attention to the items and comply with this new arrangement.	Global planning for structure
37	two issues to you	From stimulated recall interview (5)	Composing aloud
38	two issues to the address two issues to you to the to the items / [18]and and and (pause: 7 seconds) Ho: Can you keep talking please?	S5: I'm thinking which word should I use Ho: between S5: Here I will address two I was thinking items but it shouldn't be items it should be issues so I write issues	Local planning for content
39	S5: comply (mumbles inaudibly) spelling comply		Changing local structure
40	comply to this new contract. / [19]Appropriate revenue recognition concept	Ho: But later on you use the word "items" in the second sentence, right? "Please pay attention to the items..." Do they refer to the same thing? S5: For two issues it mainly refers to revenue recognition concept and the workflow procedure, and because I think there should be several points here so I later use the term "item". Ho: So items refer to the four points. S5: Yeah Ho: So the two issues refer to the concept and the workflow. S5: Mmh	Composing aloud
41	should be copied here so for	From S5's written text 1. Appropriate revenue recognition concept: for a sales transaction to be complete,	Local planning for content

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42	for a sales transaction to be complete delivery of goods must be made and advance payment by customers cannot be / [20]considered as the	delivery of goods must be made and advanced payment by customer cannot be considered as the completetion (sic.) of a sale transaction. That is, to recognize a sale, it must both be earned and realized. For example, before any delivery of goods is made, no recognition of sales.	Composing aloud
43	com completion		Checking
44	of a sales transaction. That is to recognise		Composing aloud
45	a recognise a sales to (S5 was making changes to text already written.)	From stimulated recall interview (6)	Changing local structure
46	recognise a sales must both be earned / [21]and realised realised (pause: 6 seconds)	S5: Um because it ask me to reinforce the knowledge of this concept so I make use of some these words here and some of my knowledge to make the sentence. Ho: So you were writing point number one, and you were referring back to S5: two Ho: the second bullet point of the situation.	Composing aloud
47	point number recognition point number actual issue should be two issues including	From S5's written text Here I will address two issues about the revenue recognition concept and work flow procedures, to you. Please pay attention to the items and comply with this new arrangement.	Checking
48	about revenue recognition concept / [22]and workflow procedure		Changing local content
49	completion should be realised.		Checking
50	Point number two. Appropriate appropriate workflow of document	From S5's written text 2. Appropriate work flow of documents: all the invoices prepared by the SA staff will be checked by the Account Department, to facilitate this new arrangement both the system used by SA staff should be consistent with the accounting system used by Account Department. So that, a checking procedure can be made possible for the Account Department. From stimulated recall interview (7) Ho: Were you reading something about the SA staff? S5: I was reading the second bullet point From video recording S5 was referring to the task in protocols # 52 and 54.	Composing aloud
51	sub-bullet point no no no workflow document /		Global planning for structure
52	[23] (15 seconds) account department SA		Reading the task
53	all the		Composing aloud
54	SA staff as a result discrepancy were (inaudible) where is it? Where is it? cannot be seen Ho: Can you speak louder please? S5: OK Where is it? / [24]SA staff work is not checked by the Accounting Department so there's a problem as a reason shipping document aware the seriousness of the did not realise for the sales workflow		Reading the task
55	all the invoice prepared by the SA staff will be checked by the Account Account Department / [25]and to facilitate		Composing aloud
56	fa-cil-i-tate		Checking
57	this new arrangement.		Composing aloud

58	Both both the SA SA staff		Local planning for structure
59	both the system used by SA staff should be		Composing aloud
60	equivalent equip / [26]equivalent then should be consistent		Local planning for structure
61	consistent with the Account / [27]Department so that a checking procedure are made possible for Account Department.		Composing aloud
62	Hard OK workflow procedure and anything missing checking system account procedure		Checking
63	hard copy SA. Avoid hard copy hard avoid hard copy hard	From S5's written text 3. Avoid hard copy work flow documents, replace the hard copy with soft copy to facilitate the flow of documents between departments.	Local planning for content
64	avoid / [28]hard copy workflow SA to save manual manpower		Composing aloud
65	shipping document and customer advance payment advance payment sales invoice does it have any relationship handling LC customers' / [29]advance payment LC.	From stimulated recall interview (8) S5: Oh, because originally I've written down "avoid hard copy workflow document to save manpower", but later I find that it seems not so appropriate. Ho: Why is it not appropriate? S5: The phrase "to save manpower" not appropriate as if I am the reader I am the subordinate it means nothing to me "to save manpower", why not replace it with some instructions so that the subordinates can follow.	Global planning for content
66	Separation of work	From S5's written text 4. Separation of work should be introduced among SA staff, which means person responsible for preparing LC should be different from the one who prepares shipping document and customer's advanced payments. This can enhance the internal control. From stimulated recall interview (9) Ho: You seem to be thinking about something. What were you thinking at that time? S5: I think I'm just reading	Composing aloud
67	should be		Local planning for content
68	should be introduced		Composing aloud
69	among		Local planning for content
70	among the SA staff which means person / [30]responsible for LC should be different from the one who prepares shipping document and customer advance payment this can avoid		Composing aloud

71	making mistake / [31]not making mistake make	Ho: point number three S5: Number four	Local planning for structure
72	making manual mistake	Ho: number four	Composing aloud
73	manual mistake or other posting mistake mistake workflow	S5: to see if it is fluent or OK. Ho: Oh so you've already written point four as well.	Checking
74 Post-writing stage: Revising and Editing	I now check. <u>Appropriate revenue recognition concept: to be complete, delivery of goods must be made and advanced payment by cannot be considered as the</u>	From stimulated recall interview (10) S5: And now I'm checking.	Checking
75	completion of completion /	From stimulated recall interview (11) Ho: What were you looking at? Completion? S5: Completion is still indicated that I spelled it wrong. Ho: It should be C-O-M-P-L-E-T-I-O-N. S5: P-L-E-T-I-O-N Oh. It gives three choice for me competition and this one and another one I forgot. It seems not the correct one that I Ho: So you just ignore it. S5: Yeah (laugh)	Changing local structure
76	[32]<u>completion of a sale transaction. That is, to recognize a sale, it must both be earned and realized. Appropriate workflow</u> product procedure <u>all the invoices prepared by the SA staff will be checked by the Account Department, to facilitate this new arrangement both the system</u>		Checking
77	solve the system system what kind of system system (S5 was referring to the task.)	From stimulated recall interview (12) S5: I'm thinking the word "system". What kind of system? Ho: Yes yes I remember you said that. So what were you referring to? S5: I don't know if the SA staff system is what kind of system. It's that accounting system is the recording system? I don't know what kind of system so I search for the word "system" and it just says system here so I use	Global planning for content

		the word system, not a particular system From video recording S5 was referring to the task in protocol # 75.	
78	used by SA should be consistent with the	From S5's written text	Checking
79	accounting system used by	2. Appropriate work flow of documents: all the invoices prepared by the SA staff will be checked by the Account Department, to facilitate this new arrangement both the system used by SA staff should be consistent with the accounting system used by Account Department. So that, a checking procedure can be made possible for the Account Department.	Changing local content
80	the Account Department / [33]consistent with the accounting system used by Account Department so that the checking		Checking
81	system the checking procedure can be		Changing local structure
82	made possible can be made possible for the Account Department. Avoid hard copy in workflow to save manpower. Separation of work should be introduced among the SA this means the person person responsible for preparing / [34]LC preparing LC should be different from the one who prepares prepares shipping document and customers' advance payment. This can avoid making manual mistake making mistake.	From S5's written text 4. Separation of work should be introduced among SA staff, which means person responsible for preparing LC should be different from the one who prepares shipping document and customer's advanced payments. This can enhance the internal control.	Checking
83	This can enhance internal control control.		Changing local content
84	The same document will be filed for future reference for subsidiary within the same group. / [35]Any other thing missing? Double check.	From video recording S5 was reading the task. From stimulated recall interview (13) Ho: Now you are referring to the task. S5: Mmh. Ho: What do you want to get from it? I: I'm trying to point out or find anything I can add to the memo, or anything that I've missed.	Reading the task
85	To cite an example I cite an example. For example, for example before any delivery of / [36]goods is made, no recognition of sales.	From S5's written text 1. Appropriate revenue recognition concept: for a sales transaction to be complete, delivery of goods must be made and advanced payment by customer cannot be considered as the completetion (sic.) of a sale transaction. That is, to recognize a sale, it must both be earned and realized. For	Changing local content

		example, before any delivery of goods is made, no recognition of sales.	
86	Now

Ho: Can you keep talking please?

S5: OK simple internal is that simple enough? Workflow procedure workflow procedure include / [37]invoice prepared by SA staff will hard copy hard copy hard copy document workflow document | From video recording

S5 was referring to the task. | Checking |
| 87 | documents no need to say manpower change change it / [38]replace hard copy with soft copy to facilitate the flow of documents between departments. | From S5's written text

3. Avoid hard copy work flow documents, replace the hard copy with soft copy to facilitate the flow of documents between departments.

From stimulated recall interview (14)

Ho: So you were now typing the phrase" replace hard copy". So the phrase was not there before?

S5: No.

Ho: What was the phrase like before? Do you remember in the point number three?

S5: "to save manpower?

Ho: And that's it.

S5: That's it.

Ho: So "avoid hard copy workflow documents to save manpower"? So you actually came up with the idea of replacing it with "a soft copy". | Changing local content |
| 88 | Um spell check / [39]workflow ignore change ignore procedures change ignore | From stimulated recall interview (15)

Ho: I remember you mentioned a few times | Checking |

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89	comply it change change	throughout your writing something like spelling, and you said oh when I asked you whether you want to use a dictionary you said no I can use the spell checker, and then you spent some time on the word "completion" both during writing, and after writing. You seem to be quite concerned about spelling. Is it correct? S5: Yes. Ho: Why? S5: Spelling is. Because I want to make this memo correct, and spelling I just wonder because it's indicated that I am wrong so I have to correct it. So this is the reason.	Changing local structure
90	complete completion of completion completion / [40]how to spell it complete completion completion isn't the spelling correct? cannot be considered as a completion / [41](pause: 21 seconds) (S5 was referring to the word "completion" in the task and looking at the computer a few times, but didn't make any changes in the end.) cannot be considered as a completion completion. As said, that is, to recognise a sale, recognition of sale (saves file) OK finish S: Finish? I: Yeah	<u>From stimulated recall interview (16)</u> Ho: Even when you were spell checking it, at the end you couldn't fix the problem. S5: It gives three choice for me competition and this one and another one I forgot. It seems not the correct one that I Ho: So you just ignore it. S5: Yeah (laugh) <u>From video recording</u> S5 was referring to the word "completion" in the task and looking at the computer a few times, but didn't make any changes in the end.	Checking

An overview of S5's use of writing strategies for Task 3

Task Orientation				Planning				Composing aloud	Revising and Editing			
Reading the text	Interpreting the task			Global planning		Local planning			Checking	Making changes		
	Su	P	Cl	C	S	C	S			GC	LC	LS
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Key: Su   Summarising the task   C   Content   S   Structure
P   Paraphrasing the task   GC   Global content   GS   Global structure
Cl   Clarifying the task   LC   Local content   LS   Local structure
Read   Reading the task   St   Style and tone

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Task Orientation				Planning				Composing aloud	Revising and Editing			
Reading the text	Interpreting the task			Global planning		Local planning			Checking	Making changes		
	Su	P	Cl	C	S	C	S			GS	LC	LS
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