



MACQUARIE
University

Faculty of Medicine, Health and Human Sciences

Department of Linguistics

**Communication that counts: A sociolinguistic
ethnography of globalized accounting work**

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I acknowledge the Darug people as the traditional custodians of the land on which the research that is presented in this thesis was carried out. I also wish to pay my respects to their elders, both past and present, and extend that respect to all other Aboriginal people and Torres Strait Islanders.

For the One
who made this possible.

*I can do all things through Christ
who strengthens me.
Philippians 4:13*

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Abstract

This research explores the idea of ‘good communication’ in globalized accounting work. Accountants are widely stereotyped as poor communicators and significant training efforts are invested in improving accounting communication. Taking the occupational stereotype of shy quants who are good with numbers but bad with words as its starting point, this thesis examines language and communication practices and ideologies in accounting education and work in the Philippines. As an emerging global leader in offshore accounting, the Philippines provides an ideal context for this study as it allows for an exploration of multilingual, multimodal, and transnational workplace communication.

Conceptually, the study draws on the literature related to language for specific purposes, commodification of communication, and the performativity of language in the workplace. Methodologically, the study takes a sociolinguistic ethnographic approach. In addition to participant observation in top-performing accounting schools and workplaces in Metro Manila, the study also uses corpus analytic methods to analyze how communication skills are constructed in curricular documents and employment ads.

With regard to accounting education, the study finds that communication skills constitute an expected graduate attribute and are taught across the accounting curriculum. However, what is considered to constitute ‘effective’ communication varies considerably. The notion of ‘accounting communication’ includes the achievement of interpersonal goals, specific forms of spoken and written expression, the ability to communicate digitally, and proficiency in English and Filipino. The relationship of the latter is embedded in tensions between students’ academic and professional aspirations, between conveying knowledge and building rapport, and between practitioner teachers and academic teachers.

With regard to accounting workplaces, findings show that ‘excellent communication’ is considered a key criterion for employability. ‘Excellent communication’ is mobilized as a key criterion in recruitment rituals, often at the expense of technical skills. At work, ‘effective communication’ plays out on a digital global stage. In this context, ‘effectiveness’ of communication becomes embedded in yet another set of tensions: between accountants’ linguistic performance of global competence and of local identity, between their compliance with workplace language policies and their individual agency, and between participation in and resistance to digital surveillance.

Overall, the thesis argues that ‘effective communication’ ultimately proves an elusive target that is constantly shifting relative to factors such as the organization’s desired corporate image, the power and rapport status between interactants, the mode of interaction, and the linguistic and cultural capital of clients, bosses, and co-workers onshore and offshore.

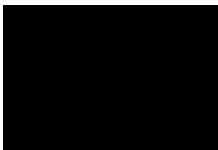
The thesis closes with implications for complementing the competence view of communication in accounting education with the performance lens and for expanding sociolinguistic epistemology with perspectives from the Global South on what counts in global, professional communication.

Statement of Candidate

I certify that the work in this thesis entitled “Communication that counts: A sociolinguistic ethnography of globalized accounting work” has not previously been submitted for a degree, nor has it been submitted as part of requirements for a degree, to any university or institution other than Macquarie University.

I also certify that the thesis is an original piece of research and that it has been written by me. Any help and assistance that I have received in my research work and the preparation of the thesis itself have been appropriately acknowledged.

In addition, I certify that all information sources and literatures used are indicated in the thesis. The research presented in this thesis was approved by Macquarie University Human Research Ethics Committee, as noted in Ethics Approval Reference number: 5201800222 on 8 May 2018.



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List of Acronyms

| | |
|-----|------------------------------------|
| BSA | Bachelor of Science in Accountancy |
| CPA | Certified Public Accountant |
| EOP | English-only Policy |
| L1 | First Language |

Transcription and Translation Conventions

Data for this thesis was collected and transcribed in English and Filipino/Tagalog. As Filipino is based on the Tagalog language, these two language names are typically used interchangeably. In the discussion, the emic term provided by the participants ('Filipino' or 'Tagalog' or 'Filipino/Tagalog') is used.

English translations are provided for the convenience of the reader. All translations are done by me. The Filipino/Tagalog original is presented first followed by the English translation in brackets.

In transcripts where there is minimal intra-sentential codeswitching, the English translation is placed immediately after the Filipino/Tagalog expression. Where the codemixing is more frequent, the complete English translation is provided after the entire code-switched excerpt.

Transcription conventions

| | |
|----------------|--------------------------------|
| <i>Italics</i> | Filipino/Tagalog text |
| [Translation] | English translation |
| (...) | Researcher omission |
| Bold | Emphatic stress |
| ah, um | Fillers and hesitation markers |
| [Comment] | Researcher explanation |