User-friendly communication skills in the teaching and learning of business English

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Abstract

This article reports a pilot project in teaching and learning business English at the University of Botswana, where English is the language of instruction and, for most learners, a second language. The project was closely tailored to the prevailing social and academic context as described from the standpoint of discourse analysis; and was performed with authentic data samples taken directly from that context. The encouraging results, as illustrated here with student work, suggest that this approach could profitably be developed into a regular course. © 2000 The American University. Published by Elsevier Science Ltd. All rights reserved.

1. The urgent need for new initiatives

In their “international survey” of “business English”, Schleppegrell and Royster (1990) reported the findings of on-site visits by staff of the centre for Applied Linguistics (Washington, DC, U.S.A.) at 55 English language training contractors in the Americas, Asia, Europe, and the Middle East, being considered for business training by Arthur Andersen & Co. They found “only 38% using business-oriented instructional materials”; “only 40% offering courses with goals that were specifically relevant to business professionals”; and only “47% incorporating business-oriented activities” and “tasks similar to those encountered at work”...
They concluded that “there is an unmet need for high-quality business English programs in all the areas”, and called for “the further development of business-oriented English programs that use business-related materials and motivating work-related activities” (1990: 14).

The situation may have improved in some places since then, but the improvements have almost certainly been concentrated in specialised institutions at the “Centre”, where the realisation that information and communication are high-priced commodities has begun to be reflected in instructional materials. In public institutions, notably here in the so-called “Periphery”, the situation I have found matches their report only too neatly.

Upon my arrival, I was assigned to team teach a first-year course entitled “English Communication Skills for Students in Business” in the English Department at the University of Botswana in Gaborone. For most of our learners, English is a second language. The dominant home language, understood by some 90% of Botswana’s population, is Setswana, a Sotho language; a less common home language is Sekalanga, a language from the Shona group which is dominant in neighbouring Zimbabwe. Nonetheless, the levels of proficiency and fluency in English are impressively high, as the student data presented further on will attest. In the urban areas, English-medium schools are popular, as are English mass media, especially television, which is currently re-re-re-running soaps like Dynasty. But our learners have had no prior training in business English, and are thrown quite unprepared into technical courses like “Introduction to Accounting”, where I decided to concentrate my own project.

I had no say in the choice of assigned textbooks for my course, and I was told these are the standard ones for courses in universities such as ours; moreover, the books themselves assure the reader in their prefaces that they are required by numerous British (then) “polytechnics”. I shall refer to the textbooks only by letters (e.g., “Textbook A”) to avoid any reflections on their presumed market value. They were all issues or re-issues dating back at least 15 years; and their approaches and attitudes toward language date back a great deal farther, hardly differing from those of William Strunk’s (1919) magisterial Elements of Style from the year 1919.

Such textbooks assume that the primary need of the students is to be advised in general English usage, with only occasional reference to business matters. Textbook A (published in 1981) was a thick volume (406 pp.) packed with the same traditional well-meaning but nebulous advice found in textbooks for general English, such as: “choose those words which express just what you mean”; “use adjectives and adverbs with their proper meanings” and “correctly”; or “vague words are always useless” (A: 25, 20–21). The students are left to glean what is actually meant by terms like “proper”, “correct”, or “vague” from adventitious rosters of expressions the author counsels us simply not to use, such as “terribly inconvenient”, “real problem”, “major disaster”, “unduly prolonged”, “in connection with”, “with reference to”, “make the most of the opportunity”, “enclosed please find”, “under separate cover”, or “forwarded” (A: 21–23, 31, 79).
Evidently, the age-old prescriptive and proscriptive attitudes toward grammar and usage in general English have been reapplied to business English. Just as traditional grammarians like Strunk have believed that the English language must be protected against the variations and innovations of every-day speech, the author of Textbook A felt licensed to pass judgement upon expression that are in fact typical of actual usage in real business English. Perhaps the general disinterest in “business-related materials” reported by Schleppegrell and Royster is related to a deeper mistrust of ordinary language as compared to careful academic prose.

Those old attitudes might be responsible for exercise in “finding the mistakes” in invented samples like this one:

[1] The Chairman predicted that this year would be the very best year for the Company since the boom year of ten years' ago. [...] He hoped to thoroughly examine the situation. (Textbook B: 62)

The roster of “errors as the author sees them” included: “‘best’ is already a superlative, therefore ‘very’ is unnecessary”; and “‘to thoroughly examine’ is an unacceptable split infinitive”. This captious diagnosis misleads students by distracting their attention away from the issues that are genuinely relevant to effective communication.

When the students are not ferreting out split infinitives and such like, the book has them doing other “exercises” that again sound like some stodgy general English textbook: “explain in detail which month of the year you prefer and why”; “write an essay on when father papered the parlour”; “write a short article on summer holidays”; “write an essay about a walk along the seashore”; and, yes, “write an essay with the title ‘a woman’s place is in the home’” (A: 80–81, 93–97, 169). Such exercises seem not just patently irrelevant to business communication, but intellectually patronising and culturally inappropriate to Botswana, where both “wallpaper” and “parlours” are unknown, the school “holiday” occurs in our winter, and the nearest “seashore” is over a thousand kilometres away.

2. The social and academic context of business English

To produce realistic materials and relevant exercises, the social and academic context of business English needs to be carefully assessed. If, as I have argued in some detail in a recent volume (de Beaugrande, 1997), the leading goal for the theory and practice of a science of text and discourse should be to promote the freedom of access to knowledge and society through discourse, the I should seek ways of making both business English and business discourse in English more freely accessible to my students.

As in the other areas of my work, I felt that a strongly bottom-up approach would be most productive. So my first task was clear: to collect and examine authentic sample of the business English my students could expect to encounter. As a practical measure, I identified three discourse
domains. Public discourse could subsume those modes of communication whereby the business community represents itself to society, as in the “business” section of a newspaper. Academic discourse could subsume those modes of communication whereby students like ours are trained for future entry into the world of business, as in a course textbook. Professional discourse could subsume the modes of communication among real-life business personnel, as in a profit and loss account.

Ideally, these three domains would interact in straightforward ways. Public discourse would accommodate wide audiences by striking a balance between being accessible and being businesslike. Academic discourse would efficiently and effectively prepare the learners for their entry into business professions. And professional discourse would operate on a general and clear consensus about the meaning and usage of technical terms, and about registers and text types.

But my samples from the first two domains, public and academic business discourse, projected no such ideal picture. The more closely I examined actual data, the more disturbed I felt about the extent to which the public discourse was vague or obfuscatory, whilst the academic discourse was obtuse, verbose, or patronising. Even special-purpose terms were used carelessly or inconsistently, or were abruptly introduced without being defined or explained.

My prior studies of academic discourse in such areas as geometry and psychology (de Beaugrande, 1991, 1994) have led me to surmise that such problems are by no means limited to business education. Academic discourse at large seems to persist in a linguistic and intellectual limbo where its complicated intermediary role between the tasks of prospective learners and the decorum of professional communication has not been properly assessed or reflected (Bernstein, 1994). My analyses indicated not merely that insiders such as textbook authors and technical writers are not sufficiently sensitive to the communicative needs and problems of outsiders such as first-year students; but also that such authors and writers are not sensitive to the strategies of effective communication in general, and feel no special responsibility to write with concentrated attention and precision. Moreover, this insensitivity is apparently shared by people who publish textbooks or technical manuals and by people who choose them for university programmes. All down the line, nobody seems to be specifically delegated to insist upon clarity and precision.

The picture is further complicated by the self-conscious attitude among those academics who believe that academic standards require an insistent usage of specialised registers of discourse. The tendency is then to “jargonise” or “terminologise”, e.g., by replacing the term “sale” with “realisation” (as in sample [9] later). Similarly, attempts to make academic discourse user-friendly may be misunderstood as “lowering the standards” or “dumbing down”.

The academic context for the teaching and learning of business English entails yet another complicating factor when English departments and business faculties operate in mutual separation. English teachers and authors of textbooks may feel more comfortable staying on the “language” side of the fence and expatiating
about “correct adjectives” and “split infinitives” rather than analysing communicative problems relating to such matters as “productivity levels”, “privatisation partners”, “double entry bookkeeping”, and “net realisable values”, which we shall encounter in our data samples further on.

On the “business” side of the fence, the teachers and the authors of their textbooks may be unconcerned about matters of style, register, and usage.\(^1\) They may consider their subject-matter cut and dried, and do not properly monitor the tendencies, which we shall see documented in the data analysis, of using technical terms carelessly and introducing gratuitous quasi-terms in order to sound businesslike. So they are unlikely to appreciate how much their students could gain from user-friendly methods of communication.

But if English departments and business faculties could come together to discuss their priorities and negotiate their disparities, they would soon realise that their traditional separation is frankly unaffordable at a time when the linguistic and discursive demands of the rapidly changing global economy are becoming explosively more complex and diverse. A new orientation is urgently demanded that would be comprehensive, integrative, democratic, and socially aware. As teachers and programme designers, we need to identify and mediate the linguistic and discursive skills which are genuinely relevant to “post-modern” and “post-industrial” societies and which can have a proper academic home only when language programmes are resolutely situated at the very hub of the whole curriculum as a forum for effective and democratic communication.

The teaching of business English would accordingly be oriented toward not just helping the students gain access to the currently practised registers of business English but also toward raising their sensitivity for the ways in which business English can be rendered more accessible and user-friendly by means of practical strategies. When these students go on to enter the business world, their sensitivity could be gradually propagated until academic and professional settings would exert clear demands for more appropriate and user-friendly materials.

3. Pilot project, Stage I: the English of business news

I have no outlined the reasoning behind the pilot project I shall briefly report in two stages and illustrate with authentic data both from professional sources and from my students. Since the University of Botswana follows the British system with large lectures and small tutorials, I have the opportunity to work with my tutorial group at close range.

To collect authentic materials, I began with ones that should be cheap, plentiful, and reasonably readable, namely reports in the business sections of the newspapers available here. We have three local ones, all weekly and all three

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\(^1\) Hairston’s (1981) report of prescriptive language attitudes among some business personnel aptly noted that these were largely the result of encounters with prescriptive English teachers in the schools.
mainly in English with inset sections in Setswana — Mmegi (meaning “Reporter” in Setswana, the dominant local language), the Gazette, and the Guardian — plus the Business Day published in Johannesburg and devoted entirely to business issues.

The samples were printed out as part of a course-script and distributed among the students. The script also offered comments pointing out how publishing press releases about business is also a way of going business and stimulating business activity, and not just informing a general public who might read out of idle curiosity. Yet the ways in which such reports are related to business trends is often not openly displayed. So students can profit by learning to read such reports between the lines (what was not said but implied) and, where appropriate, against the grain (what was not meant to be understood).

The script also supplied a list of key terms in business news with plain definitions, such as these we shall see in the data further on:

- **productivity**: how much is produced in proportion to labour and costs
- **incentives**: public money given to private business to encourage new initiatives
- **privatisation**: transferring government assets such as industries into private hands
- **restructuring**: transforming a business in terms of personnel, job distribution, pay scales, mechanisation, computerisation, and so on
- **rationalisation**: restructuring a business to improve efficiency and profit
- **multiskilling**: training a worker to do more than one job in the same business
- **retrenchment**: gradual and scheduled cutbacks in the work force
- **lay-offs**: immediate and unscheduled cutbacks in the work force
- **attrition**: decline in the work force when people resign or retire on their own

I found business news routinely using these technical terms without explaining what they mean. Perhaps readers are expected to be quite knowledgeable about the latest technical trends in the organisation of businesses; or readers are being conditioned to read without a deeper understanding of the human consequences of these terms, such as putting public money into private hands, and putting workers out of their jobs.

Reports can be roughly grouped into two types. The “upbeat” or “bullish” ones say business is great, even if it isn’t, in hopes of stimulating fresh activity and investment. The “downbeat” or “bearish” ones say business is bad, even if it isn’t, in hope of getting people concerned enough to intervene. The second type was represented by a report bearing the headline “Gaborone rated most expensive city” (Mmegi 12–18.9.1997). As a visual aid in my scripts, I underlined the expressions I considered typical of this genre and register.

> Gaborone is the most expensive city in Africa in terms of office accommodation rates and ranks 69th in the world, according to a survey conducted by Richard Ellis, the international real estate consultants and property managers […] Stocker said rental rates in Gaborone were expensive largely because of the high demand for few office spaces […] Observers said
the high cost of office rentals in Gaborone could be seen as a deterrent to foreign investors and Botswana could be disadvantaged if investors were to compare prices in other cities in the Southern African region. However, it is also worth pointing out that the government often gives considerable financial and planning incentives to those looking to invest in the country.

I was at first surprised by the headline, since the prices here for most goods and services are significantly lower than the ones I have encountered in major cities of Europe and North America. But the report was calculated to encourage government agencies to hand out “considerable financial and planning incentives” lest they risk “deterring foreign investors”. Also, Gaborone looks like the “most expensive city” in Africa mostly because our diamond-based currency is hard and stable in comparison to the many African currencies that are hugely undervalued in relation to their local buying power; we abruptly fall back to 69th place when other continents are taken into account.

The strategy we see here has been richly documented by Martin and Schumann’s (1996) sobering investigation of “the trap of globalisation”, subtitled “the attach on democracy and prosperity”. Not only do “foreign investors” legally registered in offshore tax-havens contribute nothing to local tax bases, they help themselves to the assets of the local government through “incentives” and “privatisations”. In the current period of widespread recession, governments see little choice but to submit to this systematic drain in order to attract new businesses.

Compare another of our samples (from the same source) whose intentions and implications are far less clear, bearing the headline: “Makhaya [a promotion consultant] preaches productivity gospel”.

[3] The Botswana National Productivity Centre has been set up by the government to conscience Batswana [citizens of Botswana] on the need to change attitudes for the better at their work-places. “As a government parastatal, we are expected to generate productivity consciousness in Botswana. It is our hope that once we have lit the fire of productivity awareness, the nation will take it upon itself to fan it”. […] “We have to increase our productivity levels, which have been found by World Bank experts to be comparatively lower compared to our wages. We should ask ourselves whether or not we are adding value in our day to day work”. […] He told the councillors that the training would ensure informed judgement and the enhancement of improved job performance and subsequently contribute to the attainment of the organisation’s objectives and goals.

Like our neighbour South Africa, Botswana has numerous “parastatals”, which appear to be varying mixes of public and private control. The function and organisation seem correspondingly vague, especially under such titles as “Productivity Centre”.

For the wholly uninitiated, the “preached gospel” from the BNPC, nick-named
in Setswana “Are direng ka natla” (“let’s work hard”), might sound like some private language or bureaucratic code. Some expressions are decidedly abstract (e.g., “conscientise”, “productivity awareness”) and redundant (e.g., “comparatively lower compared to”, “enhancement of improved performance”, “objectives and goals”). The only concrete expression are found in the marvellously inept and yet apt metaphor of “lighting” and “fanning fires”, probably to awaken associations with the practice, well known in sub-Saharan Africa, of burning over land to restore fertility, but accidentally symbolising the potentially voracious and destructive quality of the concrete practices.

To explore those practices, I recommended to my students an “inter-textual” activity we might call, referring to the format of newspapers, “reading sideways”: interpreting one news report in light of others in the same journal. One sample was the bullish report [4] bearing the headline “Airline gets ready for privatisation”:

[4] Air Botswana turned its first profit ever this year, which means the airline will start looking for privatisation partners […] [An airline spokesperson said:] “There was a complete restructuring” […] “Over the years a staff of 430 became 90 through voluntary retrenchment and natural attrition, but productivity boomed. We turned to multiskilling and staff training programmes. We continued to handle the same number of passengers”.

We can now fill in some of the message behind the “gospel” of [3]: “productivity” shall be “increased” at the same time as workplaces and workers are being eliminated for the sake of “turning a profit”. How? By giving one worker several jobs to do at the same wages, in this case in the ration of 1:3.8–90 workers doing 430 jobs to “handle the same number of passengers”. This message is effectively camouflaged behind a battery of fashionable business-English terms: “restructuring”, “voluntary retrenchment”, “natural attrition”, “multiskilling”, and “staff training”.

Samples like these can help students understand how the business English of news reports is tailored to specific readers who know what these technical expressions mean and whose interests are being served; and how such reports encourage ordinary readers to believe that all is for the best. The analogy between a “gospel” and the discourse of “productivity” in [3] is not merely fanciful; some leap of faith is demanded for the logic that an industry should be run at public expense when it operates at a loss, and instantly “privatised” when it makes a “profit”. An airline official who was later questioned on the wisdom of such proceedings vowed, in tones of a mystical universalism, that “privatisation means a better life for all”. How is “life better” for the 340 airline employees who lost their jobs?

I shall close this section by examining a partly bearish and partly bullish sample from our neighbour South Africa (Johannesburg Business Day, 16.9.1997), whose ingenious argumentation merits a deal of reading between the lines and against the grain. The ambitious programme of the Mandela government to provide
decent low-rent housing for the millions of African citizens still languishing in the slums of the “townships” and “locations” created by apartheid is naturally viewed by the private housing industry as unwelcome competition and a heavy drag on real estate prices. So the article portrays the programme as an exercise in “prescriptive bureaucratic control” and “state intervention” that violates the principles of a “democratic society”, “wastes money”, and ignores the lessons of “history”. Already the headline is richly symbolic: “Balancing control and free market needs”.

[5] Should consumers be protected from the financial risk of structural defects? If so, how should the consumer protection be paid for? The controversy reflects a deeper conflict of approaches: prescriptive bureaucratic control versus free competition in a democratic society. History demonstrates that delivery and standards can best be enhanced through competitive economic activity; the goal of state intervention should be to enable markets to work and not to prescribe to and exercise control over entrepreneurs and consumers. The council and these authorities are attempting to do what the poor can do better (that is, build houses); in the process we are wasting money which could be better spent on things the poor cannot do, namely production of infrastructure and housing support. Instead of the prescriptive building code, the level of building standards should be negotiated between suppliers and consumers and specified in a contract. To enable this we need maximum flexibility, [...] depending on the source of the end user’s finances, [...] Over-regulated markets will tend to become cost-ineffective, unproductive and slow on output [and will] stifle the initiative which drives development. [...] 

At present, the most rapid deliver of housing is happening through the “self-help” efforts of homeless householders [sic] themselves, as they erect informal structures and convert these into a home, with hundreds and thousands of units arising in a mosaic of seeming unplanned yet inherently rational urban form. The typical SA informal settlement is a useful example of appropriate usage of resources, [and] addresses many priorities of the urban poor. [...] Kimberly and Johannesburg were once informal sheet iron settlements and are now sophisticated urban environments. (Johannesburg Business Day, 16.9.1997)

The report solemnly warns the nation against the dire dangers of “over-regulated markets” “becoming cost-ineffective, unproductive and slow on output” — in plain language, yielding lower private profits for the housing industry. So the government is told to stand aside, whilst private “suppliers” upgrade the “housing” already “delivered” “through the self-help efforts of homeless householders”, and under “contracts” whereby the “suppliers” can (freely) “negotiate” the maximum prices from each “end user’s finances” and can (freely) insert abstrusely worded disclaimers of legal responsibility for “structural defects”. How much money might be made by installing electricity can be judged from a report in the same issue of Business Day that only 54.6% of South African homes now have electricity.
The discourse itself actually anticipates the “conversion” in its business terminology for describing a “township”, where, as Steve Biko (1979: 109) has famously remarked, it is “a miracle for anyone to live up to adulthood”. The draughtly overcrowded hovels are called “informal structures”, already well on their way to being “converted into homes”. The slum districts are in turn called “informal settlements” constituting a “mosaic of seeming unplanned yet inherently rational urban form”, “exemplifying appropriate usage of resources”, and “addressing many priorities of the urban poor”. If you doubt that “informal sheet iron settlements” will get transformed into “sophisticated urban environments”, you just recall the history of “Kimberly and Johannesburg” and forget whose low-paid labour in the mines transformed them, and how many of the homes of those same labourers are still “informal sheet iron settlements” a century later.

Samples [2] through [5] illustrate the materials I presented in order to familiarise the students with the vocabulary and rhetoric of business news. They can focus their attention on the ways of composing such reports, but also on ways of reading them between the lines and, where appropriate, against the grain. They can develop an inside understanding of the significances and motivations of public discourse about business, especially for trendy topics like “productivity”, “privatisation”, and “foreign investment”, which are grandly heralded to bring a “better life for all”.

Following the analysis of samples, the students were assigned to write their own business news, using strategies similar to these we had surveyed. The results reassured me that my students had a good grasp of the vocabulary and rhetoric plus a lively sense of humour and a sensitivity toward local conditions, witness the bullish assignment [6] handed in by Kutlwano:

[6] Hillside Farms (Pty) LTD is a newly opened business enterprise dealing in ostrich meat and related products. With the recent mad cow and cattle lung diseases, we, the management and staff of Hillside Farms, take it as our responsibility to provide safer and more affordable alternative of red meat to our valued customers. “We are fully committed to our customers’ rights, and we shall continue to supply quality products”, said General Manager Mrs Macca Mswela [in reality the name of Kutlwano’s own mother]. “Since the acquisition of the farm, we have undergone a drastic rationalisation programme which should facilitate higher financial returns in the future. Ostrich meat is healthier, cheaper and tastier, and contains less fat than other red meat, so if you haven’t made the change, now is the time”.

Students who can write copy like this should have no trouble finding work in business reporting, advertising, or public relations.

4. Pilot project, Stage II: the English of accounting

After working with the public discourse of business English, we proceeded to
work with specifically academic discourse. Again adopting a bottom-up approach, I examined the textbooks my students were concurrently using in their business courses. I decided to concentrate on the English of accounting, where the textbooks indicated a pressing need for more accessible and user-friendly discourse.

Accounting covers a complex and peculiar range of discourse. Much of the work consists of organising information in ways designed for specialised communication to owners, managers, auditors, tax officials, and so on. One of the assigned textbooks — I shall again refer to them only by letters — opens with the pithy epigram “accounting is the language of business” (C: 1). What the book doesn’t say is that accounting is an ‘Insiders’ language par excellence, designed to generate financial statistics for owners and managers and to comply with institutional regulations but not to provide user-friendly information for outsiders, such as ordinary consumers and customers. And, although the textbook claims in its preface to be “a highly readable and informative introduction to the subject” (C: xi), it remains serenely insensitive to the problems this specialised design can create for first-year business students.

My script recommended a set of strategies for producing or revising the English of accounting:

1. Avoid say the obvious.
2. Avoid using unnecessary words.
3. Avoid using technical terms when ordinary ones will do just as well.
4. Watch out for illogical mixtures or combinations.
5. Highlight and define the necessary technical terms use them consistently afterwards, rather than using different terms for the same thing or the same term for different things.
6. Use parallel patterns when you compare or contrast.

One simple demonstration I presented was the definition of “accounting” itself:

[7] Accounting is most widely defined as the process of identifying, measuring, and communicating economic information to permit informed judgements and decisions by users of the information (Textbook D: 253) (total of 26 words)

The most obvious drawbacks are the repetitious “informed” and “information” and the unnecessary “users”: who else could possibly be meant, and what else could their “judgements and decision” be? Less obvious is the odd logic of the three verbs whose direct object collocates well only with last verb (“communicate information”): accountants “identify” and “measure” assets, losses, and so on, and not “information”. I pointed out these problems and then proposed my revision which solved them by being shorter and plainer, yet also more logical:

[7a] Accounting consists of finding, organising, and communicating economic information to users who need it for making sound judgements and decisions. (19 words)
We then moved on to longer and more complex samples and problems, as we find them in [8] from Textbook D.

[8] Capital: at an elementary level it is taken to mean the effective amount of money that’s being used in the business. Thus, if all the assets were added together and the liabilities of the business deducted, the answer would be that the difference is the amount of money employed in the business. You will by now realise that this is the same as the closing balance of the capital account. It is sometimes also called net assets (77 words).

The passage ostensibly sets out to define what the term “capital” would “mean”, but ends up equating it with two more specific terms, “closing balance of the capital account” and “net assets”, as if all three could be used interchangeably. The meaning actually given fits only the two latter terms, whilst the meaning of the first remains unclear, due to vague and shifting terms like “effective amount” and “money being used” or “employed”. A business certainly can be “effectively using” more “money” than the proposed calculation would specify — add up assets, the subtract liabilities — simply by deferring the payment of liabilities. Presumably, the author intended to alert readers to one “elementary” use of the term “capital”, though the end of the book seems an odd place to do so, especially if students will indeed have “realised by now” what is meant. My revision [8a] would be more appropriate and less prone to mislead, and could aptly go near the start of the book:

[8a] You should be aware that the term “capital” is sometimes used in a simple sense or short cut to stand for the “net assets” and for the “closing balance of the capital account”. These two longer terms designate the amount left over when total liabilities have been deducted from the total assets. (49 words)

The simple term now “stands for” the longer two as a “short-cut”, rather than being “the same”; and the inaccurate stipulation of “being used” is deleted.

We gradually come to work with longer passages, where revision addresses more global issues, especially the verbosity and lack of clarity in the English of accounting textbooks, as in sample [9], also from Textbook D.

[9] Net realisable value means the estimated amount that would be received from the sale of the asset less the estimated costs on its disposal. The term “exit value” if often used as it is the amount receivable when an asset leaves the business. A very important factor affecting such a valuation is the conditions under which the assets are to be sold. To realise in a hurry would often mean accepting a very low price. Look at the sale prices received from stock in bankruptcies — usually very low figures. The standard way of approaching this problem is to value as though the realisation were “in the normal course of business”. This is not capable of an absolutely precise meaning, as economic
conditions change and the firm might never sell such as asset “in the normal course of business”.

The difficulties of establishing an asset’s net realisable value are similar to those of the replacement value method when similar assets are not being bought and sold in the marketplace. However, the problems are more severe as the units of service approach cannot be used, since that takes the seller’s rather than the buyer’s viewpoint. (194 words)

The passage sets out to tell you the “meaning” of “net realisable value”, but actually tells you how elusive that meaning is. In effect, you are counselled to “valuate” by assuming you are selling the asset “in the normal course of business” and are not in any “hurry”, even though the asset might in fact “never be sold” or else only under highly non-normal conditions such as “bankruptcies”. Such a “valuation” is purely theoretical.

Moreover, you are restricted from using the buying price you would pay to “replace” the asset, because you are in the role of a hypothetical seller, not a buyer, and you could hardly sell a used asset for the same price as a new one would cost. This restriction gets oddly obscured in the final paragraph, which compares “net reliable value” with “replacement value”. Since the first of these two “valuations” is the theme of the whole passage, the proximate reading would be that “net realisable value” creates “more severe problems”. But that reading would work only if the terms “buyer” and “seller” have been accidentally interchanged. The whole passage has insisted on taking the seller’s viewpoint, whereas here the text says “the seller’s viewpoint” “cannot be used”.

Sample [9] illustrates how sheer verbosity can create confusing discourse even without any substantial proportion of technical business terms. I would single out the redundant series of casually interchanged terms for much the same transaction: “sale–disposal–exit–amount receivable–leaves the business–sold–realise–prices received–realisation–sell”. Several of these are a bit ironic in view of the acknowledged improbability of the asset really “leaving the business”.

Here is my own revision:

[9a] Estimating the net realisable value or exit value is done by calculating the sum that would be left after selling an asset and subtracting the costs of the sale process. Because the conditions for selling can affect the price in unpredictable ways, as when stock gets quickly sold off after a bankruptcy, you can base your estimate on the value you would presumably receive selling the asset at a time when the business is operating normally.

Estimating the replacement value is done by calculating the sum that would be spent to actually buy the asset again. Problems naturally arise if the asset is currently not on the market. Also, you cannot calculate by units of service, which would be adopting the seller’s viewpoint rather than the buyer’s. (127 words)
My version uses one-third fewer words than the original and eliminates the redundant series of partial synonyms for “selling” noted in [9]. I also dispensed with the repetitions of “net realisable value”, “estimated”, “low price/low figures”, “in the normal course of business”; and I replaced “not being bought and sold in the marketplace” with “currently not on the market”.

More significantly, I have treated “replacement value” as a second theme in its own right whose explanation is part of the purpose of the passage rather than a confusing sidelight. I have highlighted this equal status by italicising the respective terms and by using parallel choices of vocabulary and grammar in the opening sentence of the respective paragraphs.

As we can see, organising business discourse in terms of themes and purposes can provide a valuable framework for enhancing clarity. But, especially in longer discourses, the recognition of themes and purposes cannot be taken for granted, especially when the original passage is rather disorganised; so we practised strategies for finding the key usages and expressions and grouping them under some general labels. As a visual aid, I proposed marking the elements of the several themes or purposes in distinctive ways, e.g., with highlighter pens in different colours. To demonstrate in black and white on sample [10] (Textbook C: 49), I shall use single underlining for terms about money coming in like “profit”; double underlining for terms about money going out like “commissions paid”; and boldface for terms about the prospective work of accountants like “calculated”. The italics shown here were in the original. The sample would then look like this:

[10] The balance of profit, which is arrived at by matching sales proceeds with the actual costs of goods sold, is called gross profit. In practice, many other costs and also incurred, such as salaries paid out to employees, commissions paid to salesmen, rent and rates for the showroom and office accommodation, and the numerous incidental expenses such as stationery, etc. Since these outlays are incurred to help generate sales revenue, they must also be deducted to leave a final balance called net profit. Revenues and expenditures are matched against one another in the trading account and the profit and loss account (usually abbreviated to trading and profit and loss account).

The gross profit is calculated in the trading account and the remaining expenses are deducted in the profit and loss account. It might occur to readers that the calculation of profit on the basis of changes in capital is a rather more straightforward process than by comparing revenue with expenditure. The accumulation of figures for sales revenue and the many items of expenditure incurred during the year is a far more laborious and time-consuming task than the identification of figures for capital at just two dates: the beginning and the end of the accounting period. Part of the justification for the extra work is that trading transactions entered into during an accounting period are recorded, not only to enable profit to be measured, but also to facilitate effective control over inflows and outflows of cash and goods, e.g., to ensure that cash is collected from customers and that employees are paid the amounts due to them. (266 words)
Several factors here are not conducive to user-friendly comprehension. We find several series of terms that might be merely different ways of saying the same thing; or, we might need to pay attention to the differences: “sale proceeds–sales revenue–Revenues–inflows–cash collected”; or “costs–expenses–outlays–expenditures–outflows”. Insiders will know, for example, that “revenue” is a more general term, whereas “sales proceeds”, “sales revenue”, and “cash collected” would all be more specific instances of “revenue”. But this one passage fails to make those differences clear. We also might wonder why the terms got varied so much, e.g., why we need “revenue” and “inflow”, or why we must have “expenses”, “outlays”, “expenditures”, and “outflows” if the differences among them are not shown to be relevant to the explanation.

A further thematic point of interest is how much less emphasis got placed upon money coming in than upon money going out. We have only two indicators of where the money is coming from, namely “sales proceeds” and “cash collected from customers”. In contrast, we have no less than nine specifications of where the money is going to: “costs of goods–salaries–commissions–rent–rates [i.e., taxes on land or buildings paid to a local government]–showroom–office accommodation–stationery–employees paid”. Notice too the repetitious sequence of these two verbs: “incurred–paid out–paid–incurred–incurred–paid”. What differences could there be between “salaries paid out to employees” and simply “salaries of employees”, or between “items of expenditure incurred during the year” and simply “items of expenditure during the year”? For comprehension, I can see no differences: by definition, “salaries” and “commissions” get “paid”, and “expenditures” get “incurred”. But deeper down, the authors are pursuing the goal of convincing businesses that they need accountants in order to “facilitate effective control” over their money. Notice how the list of “expenditures”, going all the way down to “stationary”, makes no mention of the fees of the accountants, who will have to be paid well for “the extra work” spent on the “laborious and time-consuming tasks” the passage expressly “justifies”. If you keep on saying “incurred” and “paid”, business persons may feel as if they will get pinched or drained on all sides if they don’t hire accountants.

Here is my revision into plainer and more user-friendly language:

[10a] The **gross profit** is the amount left of the money you gained selling your goods, minus the money you paid buying those goods. The **net profit** is the final amount left after you have also subtracted all your other costs, such as the employees’ salaries, the salespersons’ commissions, the rent and tax rates for showrooms and office accommodations, and incidental expenses such as stationery.

The **revenue**, being the total amount of money coming in, gets matched against the **expenditure**, being the total amount of money going out, in the **trading and profit and loss account**. This handy term combined the “trading account”, in which the gross profit is calculated, with the “profit and loss account”, in which every sum coming in or going out is recorded.

You might object that it would be much simpler to calculate profit by seeing
how much the total amount of your money has changed from the starting date up to the end date of the accounting period, instead of figuring up all the items of revenue against all the items of expenditure during the year. But the extra work is well worth it, because recording your trading transactions during the whole period helps you not just to measure your profits, but also to effectively control how much cash and goods are coming in and going out, for example, when you need to collect cash from your customers or pay salaries to your employees. (239 words)

In this version, parallel expressions and patterns have been deployed to clarify the differences between “gross profit” versus “net profit”, as well as between “trading account” versus “profit and loss account”. The latter comparison has been incorporated into the preceding paragraph to join the introduction of other terms; the justification of “the extra work” can then logically occupy a paragraph by itself, preserving the author’s purpose without resorting to the jack-hammer repetitions of “incurred” and “paid”. The purpose of the “profit and loss account” has also been defined more clearly than “deducting the remaining expenses”.

I hope you will grant that my revisions of the authentic samples of the English of accounting are more user-friendly and thus more considerate of the students as “customers”. But you may want to ask whether first-year students for whom English is a second language can be reasonably expected to practice such strategies on their own as part of a course module occupying, in this instance, three weeks, each with two lectures plus three tutorial sessions, all 45 minutes long.

In my tutorials, I began by distributing brief samples like [7–10], showing how to apply the strategies stated at the start of this section, and finally displaying my own revision. Soon the students were making their own revisions, which I would critique or mark up with the group before showing them mine. At the end of the module, the assignment was issued to find a passage of similar length in Textbooks C or D and make a revision; both passages would be handed in the following week.

My student Mpho certainly showed how to cure the problems of saying the obvious and using unnecessary words when she revised the verbose sample [11] from Textbook D into the brisk and businesslike version [11a]:

[11] In some clubs and societies members can make a payment for life membership. This means that by paying a fairly substantial amount now the member can enjoy the facilities of the club for the rest of his life. (38 words)

[11a] Some clubs’ members pay enough money to enjoy the facilities of the club for life. (15 words)

that students need an explanation of what “life membership means”, even though this is hardly a technical term and “means” exactly what it says; and that they could not easily infer that the “amount” would be “fairly substantial”. [11a] conveys the relevant content without any such patronising suggestions.

My student Modibedi chose sample [12], again from Textbook D, doubtless seeing good possibilities for slashing the flagrant verbosity.

[12] We have seen that every transaction affects two items. If we want to show the effect of every transaction when we are doing our bookkeeping, we will have to show the effect of a transaction on each of the two items. For each transaction that means that a bookkeeping entry will have to be made to show an increase or decrease of that item. From there you will probably be able to see that the term “double entry” bookkeeping is a good one, as each entry is made twice (double entry). (91 words)

The original text leads up to the main concept of the “double entry bookkeeping” in a manner so circuitous and repetitious as to imply a rather unflattering estimate of the readers’ powers of comprehension, e.g., repeating “item” three times, “entry” four times, and “transaction” no less than five times. Simply cutting back the verbiage would be a great improvement, as in my own revision:

[12a] Every transaction affects two items in ways we can show in our bookkeeping as an increase or decrease of each one. Doing so is termed “double entry” bookkeeping. (29 words)

But Modibedi’s revision made more radical changes than mine:

[12b] The “Double Entry System” is the basic system of modern bookkeeping by which each account has two sides, a debit side and a credit side, and each business deal is entered twice. (32 words)

He adroitly moved the key term up into the strategic initial position and highlighted it in upper case, so that the reader knows right off where the explanation is heading. He self-reliantly replaced the terms “increase” or “decrease” with the correct bookkeeping terms “credit” and “debit”.

I shall wind up with a more complex illustration of skilful student work. N!ko!ko2 chose from Textbook D the more challenging material of [13] on “bad debts”:

[13] With many businesses a large proportion, if not all, of the sales are on a credit basis. The business is therefore taking the risk that some of the

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2 The exclamation marks signal in this case lateral clicks produced on both edges of the tongue in contact with the hard palate.
customers may never pay for the goods sold to them on credit. This is a normal business risk and therefore bad debts as they are called are a normal business expense and must be charged as such when calculating the profit or loss account for the period.

When a debt is found to be bad, the debt as shown by the debtor’s amount is worthless and must accordingly be eliminated as an asset account. This is done by crediting the debtor’s account to cancel the asset and increasing the expenses account of bad debts by debiting it there. Sometimes, the debtor will have paid part of the debt, leaving the remainder to be written off as a bad debt. The total of the bad debts account is later transferred to the profit and loss account. (163 words)

Nikoiko’s revision read like this:

[13a] Many businesses sell a large proportion of their goods on credit, although it’s a risk because some of the customers may never pay. The amount which is not paid at the end of a year is called bad debts. They are an expense and therefore must be charged to the Profit and Loss for the period.

When a debt is found to be bad, it must be removed as an asset. To do this, the debtor’s account is credited and the bad debts account is debited. If the debtor has paid off part of the debt, the remainder will be written off as a bad debt. (106 words)

She vigorously trimmed away the patronising excess verbiage from [13]: “for the goods sold to them on credit” (what else would they not “pay for”?) “as shown by the debtor’s amount” (where else?) a “bad debt” is “worthless” (obviously); plus the entire last sentence about “the profit and loss account”, which just repeated what had been stated already. She also saw no point in including “if not all”, or in designated “bad debts” twice over as a part of “normal business”. Finally, repetitions have been dramatically reduced: “business” from 5 times to 1, and “debt” from 7 times to 4.

5. Conclusion

I have tried to describe and illustrate some reasonably workable steps toward a more realistic and dynamic approach to teaching and learning business English, one that might integrate the often divisive concerns of teaching English and teaching business. The next project would be to design an entire introductory course along these lines and to test its user-friendliness. I would also turn to the local business community to complement my samples of public discourse and academic discourse with authentic samples of professional discourse. A particularly interesting step would be to interview employers of our graduates regarding the kind of English skills they would most deeply appreciate, and ask them to make choices about “which of these candidates would your business by
likely to hire, based on these writing samples?” We could selectively manipulate those factors we intuitively believe to be influential until we have some kind of reliable grid to feed back into the advice and activities we provided for our learners.

Especially in its pilot stages, my approach was judged decidedly unconventional by my colleagues, whose graduate training was largely in universities in Nigeria, Ghana, Zimbabwe, and of course the U.K. Perhaps because none of them had specialised in business communication, they did not share my discomfort over textbooks and materials that are plainly more at home in English departments than in Colleges of Business. Perhaps in matters relating to language and communication, our whole university curricula need to recognise the importance of retailoring our approaches from the bottom up by using authentic contemporary materials and designing activities that are appropriate to distinctive multicultural environments.

References


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