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RESEARCH ARTICLE

Preparing Global South Accountants to be 'Superstar' Communicators

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Abstract: This paper investigates how universities in the Philippines prepare accounting students for communication in global workplaces. As an emerging global leader in offshore accounting services, the Philippines is seeing a growing demand for communicatively competent accountants who can be deployed globally. This trend consequently places a greater onus on the higher education system to produce accounting graduates who can communicate effectively. This paper examines what constitutes “effective communication” in the context of two Manila-based, top-performing accounting schools. Using ethnographic data, I examine how communication is entextualized in curricular documents and how these notions are enacted in classroom interactions. Analysis of the situated constructions of communication shows tensions in ideologies about English and Filipino, which are differentially valued relative to accounting students’ global opportunity and national identity, their future work and present learning, and their specialized knowledge and relational competence. The findings open new possibilities for the communication training of future globalized accountants.

Keywords: communication skills, global communication, language ideologies, language in the workplace, multilingualism

Accountant Lara works for a Manila-based company that produces television advertisements and other multimedia content for businesses in the Philippines and overseas. Her typical day in the office begins with giving instructions to the staff in charge of running errands. She uses Tagalog and English to ensure that the office staff understands her instructions. Then, in between preparing financial reports on her computer, she emails or calls management and other third-party service providers like the bank or the tax

office. Work emails are usually in English, but phone conversations can be a mix of Tagalog and English. In both digital and face-to-face interactions, she generally follows the language choice of her conversation partner. “*Pag nag-Taglish* (code-switched variety of Tagalog and English) *silá, Taglish din ako*. [If they speak Taglish, I speak Taglish, too.]”

Besides accommodating differential linguistic preferences, Lara customizes reports to the technical knowledge level of her interlocutor. For her artist

boss, she prepares simplified documents that show minimal jargon and emphasize the bottom-line figures. Meanwhile, for her lawyer boss, she submits detailed reports that extensively explain the computations. When asked to explain Philippine tax policies to a Japanese cinematographer hired by the company, Lara was stumped. How could she explain to a non-accountant in a short meeting something that she had studied for five years! She also described the cinematographer as “*hirap mag-English*” [struggling to speak in English]. For this accountant, communicating in this situation was an “extra challenge!”

This vignette gives a glimpse of the lived reality of multilingual accountants in the Philippines communicating globally across various levels of professional and linguistic hierarchies. As exemplified by Lara’s experience, accountants who are often stereotyped as “good with numbers but bad with words” routinely deal with highly complex communication scenarios involving interlocutors with differential business roles, technical knowledge, cultural background, linguistic repertoire, and English language proficiency.

Work communication is even more challenging in the context of offshore accounting, which involves providing finance and accounting support to businesses based overseas. In recent years, the Philippines has been identified as an emerging global provider of offshore accounting services, particularly sought after by companies headquartered in Global North locations like Australia, the United States, and Canada (“F and A outsourcing—not just an option but a necessity”, 2017; Kleibert, 2015). It has been recognized as a top destination for outsourced accounting, with the English language proficiency of Filipino professionals as a key marketing point (TOA Global, 2019). Yet competence in this global language does not guarantee smooth communication in offshore contexts as experienced by business process outsourcing workers (Salonga, 2010; Tupas & Salonga, 2016)

Because of functional fragmentation and spatial dispersion of work processes, offshored accounting work has structural, operational, and social complexities and higher interdependencies. In scenarios where accountants in the Philippines depend on data provided by team members in other locations, accuracy and timeliness of reports as well as coordination among team members are especially critical. However, coordination in this context is not simple because it is

highly dependent on information and communication technology and involves relationship building among employees who cannot interact face-to-face and who often do not have a shared cultural context. The social diversity and digitized interactions heighten the emphasis on accountants’ language and literacy skills, especially in English, which is largely commodified as a key product of globalized occupations like call center work (Boussebaa et al., 2014; da Silva et al., 2007; Salonga, 2010). This, in turn, places a greater onus on the education system to produce accounting graduates who can communicate effectively.

Contributing to scholarship in professional communication, this paper examines whether and how future globalized accountants from the Philippines are being prepared to manage diverse communication demands on the job, like the scenarios described at the beginning of this article. This is an important question in relation to the country’s position as an emerging global leader in providing offshore accounting services and the critical discourse of communication constructed around Filipino accountants.

The article begins with a review of literature focused on accountants’ ability to communicate. This discussion reveals an important opportunity to extend current scholarship by examining ideologies that motivate language practices in the accounting curriculum. Specifically, I explore how accounting education authorities construct the notion of effective communication in accounting program documents and how teachers and students, in turn, enact these notions in the classroom.

Review of Related Literature

What is known so far about the communication training of accountants is largely built on the premise that there is a serious gap in their communicative competence. This deficit discourse may have originated from the imagining of accountants as shy quants who are like “unresponsive” office fixtures (Reves, 1946, as cited in Swain & Olsen, 2012). This imagination has been supported by reports about the limited communication skills of new accounting graduates (Zaid & Abraham, 1994), which has been attributed to curricular inadequacy or a mismatch in the students’ perceived value of communication in accounting work (Andrews & Koester, 1973; Andrews &

Sigband, 1984). Consequently, the need to prioritize communication in the view and in the training of future accountants was emphasized in reports of professional bodies like the Bedford Committee's 1986 report, the Big 8 Accounting Firms' 1989 white paper, and the Institute of Management Accountants' 1994 report (Anderson, 2013). Further enlarging the legitimacy of this concern are the high-profile bankruptcies in the United States in the early 2000s blamed on the alleged unethical and unprofessional communication on the part of auditing firm Arthur Andersen. These global finance scandals sharpened the focus on accountants' communication activities (Dawkins, 2005).

This trend increased scholarly interest in accounting communication. Generally, studies in this area have been largely competence-focused and perception-based. A plethora of survey studies has reported the differential views of stakeholders on the specific communication competencies that are essential in accounting practice. In gist, these reports depict accounting students, teachers, practitioners, and employers as having divergent opinions about whether to prioritize literacy over oracy (Jones, 2011; Neller-moe et al., 1999) or vice versa (Gray, 2010; Gray & Murray, 2011), whether students' perceived skills level match employer expectations (Gray, 2010; Tenedero et al., 2018), and whether the accounting curriculum is sufficiently preparing students for work communication (Christensen & Rees, 2002; Kavanagh & Drennan, 2008; Stanley, 2013).

Similarly disparate are findings of studies that attempt to define what makes an accountant an "effective" communicator. The notion of effectiveness has been linked to soft skills that are broadly relevant (Weaver & Kulesza, 2014) and to specific skills like listening (Stone & Lightbody, 2012; Tenedero et al., 2018), speech confidence (Ameen et al., 2010; Darang et al., 2015), grammatical accuracy (Jones, 2011), and proficiency in English (Suttipun, 2012). The desired communication skills have also been differentiated relative to the career level of accountants (Boyle et al., 2014; Christensen & Rees, 2002; Tenedero & Vizconde, 2015). Overall, these studies highlight the salience yet conceptual ambiguity of effective communication as a key criterion for employment and success in business.

Proposing ways to reach the targets variably defined in skills audit studies, English for Specific Purposes research has proposed practical approaches.

This includes programs (e.g., Dale et al., 2006) and teaching strategies (e.g., Johnson, 2014) designed to develop accounting students' ability to write (Anderson, 2013), interpersonal skills (Daff, 2013), questioning techniques in client interactions (Burns & Moore, 2008), and use of English for various work communication purposes (Tenedero & Orias, 2016). Whether these pedagogical solutions are effective, however, is outside the scope of the present study's interest.

What is important to highlight in this brief literature review is the significant valuing of accountants' ability to communicate and the assigning of this responsibility to higher education institutions. What shapes this valuing and views, however, appears to be little explored. For instance, extant studies on this subject are predominantly situated in the United States, Australia, and the United Kingdom, which implicitly designates the Global North as the main authority in global accounting communication. This situatedness of ideologies and implicit designation of authority exemplify aspects of this scholarship that readers and other stakeholders need to be sensitized to in order to extend the conversation past the competence framework.

To help balance the global conversation, this article interrogates more critically, from a Global South perspective, the desirability of communication skills and the designation of formal education as the site for skills production. Building on sociolinguistic research on language policy in education (e.g., Jenkins, 2017; Lorente, 2017) and higher education as a global site for capital formation (e.g., Blackmore et al., 2017), this study explores together the ideological underpinnings and practical application of effective communication in accounting programs. The intersection of these two areas represents a potential enlarging of sociolinguistic understandings of how communication is constructed in the education domain and later reproduced in the employment domain.

Method

Research Sites

This paper is based on a larger critical sociolinguistic ethnography that examines the communication practices and ideologies of globalized accountants (Tenedero, 2021). Focusing on the education domain,

this paper highlights the analyses of data collected between June to September 2018 from two Manila-based top-performing accounting schools. These sites were identified based on their consistent ranking by the Professional Regulation Commission (<https://www.prcboardnews.com/>) as top producers of Certified Public Accountants (CPA) in the CPA licensure exams from 2015 to 2017. Both schools are private, comprehensive universities run by Catholic religious orders.

Participants

Applying ethics protocols to gain access to these sites, I identified eight teachers who consented to participate in the study. The profile in Table 1 shows that the participants teach language, accounting, and business units, and are all bi/multilingual.

Data and Analysis

Three types of data were collected as evidence of communication ideologies and practices in the education domain: (a) accounting education documents, (b) classroom observation, and (c) semi-structured interviews.

The documents collected include government policy guidelines, program prospectuses, and unit descriptions for the 2007 and 2018 Bachelor of Science in Accounting (BSA) curricula. This timeframe was considered because the data collection transpired during the transition to the new BSA curriculum. Publicly available on the official institutional websites of the participating universities, these documents were analyzed thematically to identify how communication

as a pedagogical target is entextualized in the accounting curriculum. This involves the repeated reading of the documents and manually highlighting segments of texts that relate to the concept of communication. This was done deductively and inductively to identify recurrent themes anchored on the research objective and emerging from the data (Ryan & Bernard, 2000).

This approach was also applied to the observation and interview data. These data sets served as evidence of how the discourse of effective communication is deployed in classroom interactions, involving teacher participants and accounting students. Evidence of these interactions includes 11 hours of non-participant observation of on-site class sessions documented in 13 field notes. To elicit more in-depth insights into the documented practices, I interviewed the teachers after each class observation (See Appendix for sample questions). Semi-structured interviews, in combination with observations, allow for more focused questioning (Gibson & Hua, 2016). As the participants are all bilingual (see Table 1), they were given a choice to use either or both English and Filipino to facilitate ease of expression and help manage potential language barriers and speech anxiety (Lising, 2016). The interviews were transcribed verbatim into 16,394 words of data for thematic analysis. Denaturalized transcription was done so that what was said and the way it was said by the participants are rendered in this report in a way that will help readers understand the context of the response that is not always readily apparent in naturalized form (Oliver et al., 2005 as cited in Nascimento & Steinbruch, 2019). For instance, references that are not explicitly mentioned in the original utterance are

Table 1

Profile of Teacher Participants

Pseudonym	Courses taught	Languages spoken
Ms. Aurora	English	English, Filipino, Visayan languages
Mr. Basilio	Accounting	English, Filipino/Tagalog, Kinaraya-a
Mr. Carlo	Accounting	English, Filipino, Cebuano, Hiligaynon, Ilocano
Ms. Diwata	Accounting	English, Filipino
Ms. Edna	Filipino	English, Filipino
Mr. Fernando	Accounting	English, Filipino
Mr. Gregorio	Accounting	English, Filipino
Ms. Helena	Business management	English, Filipino, Visayan

provided in brackets to facilitate comprehension of the expressed ideas.

The qualitative data set was subject to critical discourse analysis (Fairclough, 2010), focusing on evaluating the standard of communication constructed discursively in curricular documents and classroom interactions. This was done by examining salience and (dis)continuities in the textual and interactional discourse of communication. The data triangulation also helps strengthen the credibility of the qualitative findings (Dörnyei, 2007), which are discussed next.

Results and Discussion

Salience and Shifts in Curricular Rhetoric

The textual analysis shows that communication is strongly identified as a graduate attribute that is specifically targeted in general education courses. In government policies, communication is defined in terms of languages. The 2007 policy highlighted the value of English as the “lingua franca of business” and the language that “will make our Filipino CPAs prominent in the global marketplace” (p. 5). Meanwhile, the 2017 policy prescribes targeting “both English and Filipino” (n.p.).

In the program prospectuses, communication is defined not so much in terms of language but in terms of generic skills, particularly writing and speaking, interpersonal skills, and technological skills. The framing of communication is further expanded at the unit level, where it is also defined as a context-specific skill, which is targeted not only in general education courses but also in content (accounting and business) classes. A diachronic shift was noted as regards the context-specific communication targeted in the units. In 2007, units focused on academic communication, whereas in 2018, units emphasized professional communication. Also, among the new general education units in the new curriculum are two Filipino courses that frame Filipino as a language of intellectual discourse. These courses symbolically position Filipino as a legitimate language for academic and professional communication and link its use to personal and national progress and identity. This signifies a challenge to the ideology reflected in the 2007 government policy that exclusively identified English as the only language of professional success.

Overall, two things are noted in the documents examined. First, curricular rhetoric shows that communication is consistently identified as a priority outcome linked to employability and conceptualized as encompassing traditional and digital literacies (reading and writing) as well as social competence. This resonates with existing studies in accounting communication discussed in the literature review. However, what constitutes this target graduate attribute in the Philippine curriculum appears to be shifting, a trend that has not been reported in other studied contexts. Linguistically, the government guidelines and unit descriptions indicate a movement from a monolingual English focus to a more bilingual orientation that positions Filipino alongside English as language for academic and professional communication. In terms of curriculum placement, communication is shown to be no longer an exclusive concern of general education units like English and Filipino language courses. The new BSA curriculum shows that a number of accounting and business units are also aiming to develop this competence in students. Collectively, these shifts suggest an enlarging of the notion of effective communication. Whether and how these ideologies are translated in the classroom are examined next.

Monolingual Policy and Bilingual Practices in the Classroom

In the classrooms, communication training is done primarily through language use. What language teachers and students choose is shaped by several factors. One factor is the English-only policy (EOP), which is considered an “unwritten policy” in Ms. Aurora’s English oral communication class. The exclusive use of the target language, which is also the course content’s medium of instruction, is normalized in many English classes. However, this monolingual policy is also imposed in non-English language units like Mr. Basilio’s accounting class.

Excerpt 1

Mr. Basilio: ...when I teach, well, we actually speak in English. I require my students to speak in English because I know that in the workplace English is actually needed.

This statement highlights the ideology of English as the medium of work communication. Leveraging his practitioner experience as a partner in an accounting company, Mr. Basilio uses his first-hand knowledge of the workplace to rationalize this language practice in his class. In discussing the ways that he trains his students to communicate in the classroom, he frequently refers to his accounting practitioner identity, which confers credibility to his communication training approach, like enforcing an EOP. His intent to linguistically prepare his students for their post-university trajectory also reflects the neoliberal logic applied to higher education as a site for the formation of human capital (Blackmore et al., 2017) and the neoliberal framing of English skills as a capital for competitiveness in global employment (Piller & Cho, 2013; Urla, 2019).

The imposition of language policy, however, does not presuppose compliance (Spolsky, 2004). The alternative practice to EOP is bilingualism in English and Filipino, which was observed even in the classes of Ms. Aurora and Mr. Basilio. Bilingual practices are typical in other content classes and was also the norm in Ms. Edna's Filipino language unit.

Excerpt 2

Ms. Edna: I encourage them—Go ahead, speak Taglish.... Even if they speak Tagalog with an English accent (laughs).

Ms. Edna explained that she used bilingualism as a strategy to accommodate students who, having completed their high school education from international schools, were more fluent in English than Tagalog. In this case, bilingualism takes the form of Taglish or Tagalog-English code-switching, where, depending on the proficiency of the speaker, there may be more English than Tagalog or vice versa. Differential accent, indexing the L1 of the speaker (e.g., English accent versus regional accent), may also mark the social status of the speaker (e.g., Bautista, 1982).

In terms of language use, the practices highlight monolingual English policy as normalized through the construction of English classes as EOP sites and the ideology of English as the language of the workplace. Despite policy and dominant ideology, classroom interaction between Tagalog-speaking teachers and students naturally tend to give way to bilingualism. As Jenkins (2017) argued, "When many people in

a university setting are multilingual, it is unnatural to expect monolingual (English) use" (p. 515). This intersection between monolingual policy and bilingual practices reflects other ideologies about the status of languages in the accounting field and communication instruction.

Linguistic Hierarchy in Class Instruction

Excerpt 3

Mr. Fernando: [English is] larger than life... globalization, internationalization, even if I explain to them in Tagalog, in real life [there really are] foreign investors, foreign clients [who need] English.

This statement by an accounting teacher constructs Filipino as a learning vehicle, motivated by his desire to encourage participation and ensure comprehension. Yet English retains the prestigious status as the language of "real life" and is even "larger than life," supported by the popularized discourse of English as the language of globalization (Ricento, 2018).

This discourse links classroom language use to present pedagogical goals and future professional aspirations. There is tension between English monolingualism linked to preparation for future professional communication and bilingualism in English and Filipino, which is seen as beneficial in addressing present teaching and learning needs. Teachers then must make decisions about whether to prioritize English language instruction or content instruction.

Further probing the bilingual use of English and Filipino in class instruction, I examined the specific functions of these languages in communicating knowledge. In describing the differential instrumentality of English and Filipino, I borrow the metaphors offered by Mr. Fernando, who described English as the "superstar" language because of the keyness of its role. It is the language of instructional materials. In fact, all prescribed accounting and business textbooks are in English. It is the language of knowledge presentation and performance, that is, the medium teachers instruct students to use in their written outputs and oral presentations. English is also the language of tests. All accounting and business tests are in English, including the most important test in the life of accounting

students, the Certified Public Accountants board exam. In addition to being the language of tests, English has become the tested language.

In 2015, the Professional Regulatory Board of Accountancy in its resolution no. 275, series of 2015 required that the CPA board exam include items targeting “effective communication to stakeholders” (n.p.). Test makers interpreted this provision by including at least four items in English grammar and usage in the Taxation part of the CPA board exam, beginning in 2016. This explicit testing of English adds to its prestige and legitimacy as the preferred language of instruction. At the same time, it shows a very narrow understanding of effective communication as communication in English and as depending on grammatical accuracy.

The limitation of these premises of “good” communication is demonstrated in Accountant Lara’s experience described in the introduction. Because the reality of global accountants’ work also involves teamworking with co-nationals, the use of shared mother tongues like Tagalog is an important communication practice to establish and maintain rapport. Interactions with non-Filipino speakers of languages other than English also necessitate the use of simplified English, which may not be grammatically accurate. Part of the communication challenge for globalized accountants, therefore, is shifting between languages, registers, and English varieties to accommodate the level of proficiency and technical knowledge of their interlocutors.

Although English is seen as the superstar medium, teachers seemingly consider Filipino as the support language in the classroom. It is the veritable sidekick, the ever-reliable but subordinate companion that performs various auxiliary functions in instruction to encourage participation, to check understanding, to give evaluative comments about the lesson, to give feedback on student behavior, to reformulate questions originally framed in English, and to explain, illustrate, or simplify a concept. It is essentially a backup medium used to help manage students’ knowledge and linguistic insecurities.

This shows that classroom communication training involves the differential use of English and Filipino, which reflect ideologies about English as the language of accounting and Filipino as the language that aids learning.

Reversal of Language Status in Rapport Work

Training future accountants to communicate also involves the modeled use of English and Filipino as languages of rapport or medium to communicate interpersonal skills. This is exemplified in the following field notes from accounting classes.

Excerpt 4

Since it was the first meeting of the semester, Mr. Gregorio was not yet familiar with the students’ names. So he referred to them as “Ate,” the Filipino vocative for “older sister,” which is commonly used outside the family domain to express politeness and engender familiarity and respect with any woman regardless of age... When the student hesitated to continue, Mr. Gregorio encouraged her, “*Sige lang, walang wrong answer.* [Go ahead. There’s no wrong answer.]” [Fieldnote]

This scenario shows how the teacher code-switches to Filipino to align himself with students in a more relational or social way (Lising et al., 2020). His motivation to establish rapport with the class is particularly salient during the start of the term, which is an important opportunity to manage impressions that potentially shape class interactions for the remainder of the term. Maintaining teacher-student and student-student rapport as an ongoing project throughout the semester is also managed by students through their own language practices.

Excerpt 5

Ms. Diwata told the reporting student in her accounting class to speak in English. Obliging, the student shifted to English and restarted his report by addressing his classmates with the casual vocative “Guys”—which elicited laughter. Ms. Diwata then told him to move to the side so that the class could see what he had written on the board. He responded, “Yes Ma’am.” Then, to his classmates, he said, “Are you seeing?” The class laughed. [Fieldnote]

This excerpt demonstrates how students creatively exercise agency within the restrictions of policy. The scenario exemplifies what Jørgensen (2008) described

as a “mutual activity of poking fun at the world” (p.172). Here the reporting student appears to be intentionally making fun of English by shifting to the prescribed language in a joking manner. The students’ laughter may be an index of shared ideologies about the legitimate use of formal and grammatical English in classroom discourse and their amusement at their peer’s audacity to deviate from the norm. English—more precisely, (intentional) “broken English”—is deployed as a rapport device that adds a touch of humor or fun in serious class discussions.

These two observations demonstrate a reversal in the status of the two main languages of accounting education in Manila-based universities. Where the purpose of communication is more relational, Filipino takes the lead as the language of friendship among interlocutors who share it as their first language, whereas English takes the supportive role as an instrument to introduce fun in an otherwise formal context. In other words, when the focus is social alignment and relational agenda, the shared first language of co-nationals steps up as the “superstar” medium, while English takes the role of “sidekick.”

Conclusion

Overall, this qualitative study provides evidence that accounting students in the Philippines are being prepared to communicate effectively in two ways. First, the government, schools, and teachers, through program documents, perpetuate ideologies emphasizing the value of effective communication. This target attribute is ritually mentioned in BSA curriculum documents linking it to English and Filipino, and to specific skills and contexts with a shift in emphasis to professional communication. Second, language use in the classroom trains students to internalize English as the primary language of technical knowledge and Filipino as a learning vehicle and the primary rapport language.

In terms of curricular discourse, the positioning of communication at the center of the accounting curriculum reflects the strengthening of the neoliberal orientation of higher education as a site for the production of workers with flexible skills relevant to the new economy job market. At the same time, it can be linked to the Philippines’ desire to advance its position as an active global labor exporter, where English is an important linguistic capital that is

typically linked to profit. Meanwhile, Filipino is positioned in the new BSA curriculum as a useful language not only in terms of nation-state citizenship but also in terms of productivity and competitiveness in the academia and the workplace. These discourses suggest at least two things.

First, the valuing of English and Filipino possibly reflects the dual desire to produce accountants that have a “global appeal” (as indexed by English) but at the same time distinguished as “authentically Filipino” (as indexed by bilingualism in English and Filipino; Lorente, 2012). Adapting Lorente’s (2012) findings of the Philippine government’s strategy for Filipino overseas domestic workers, I argue that Manila-based accounting schools also aim to produce not just globalized accountants but Filipino globalized accountants.

Second, Filipino is being positioned as a legitimate language of the workplace to rationalize its value in the curriculum. This aligns with Urla’s (2012) analysis of the Basque language revival movement in Spain where minority language advocates use the logic of markets and entrepreneurialism to rationalize its value. In my study, the position of Filipino is strengthened through the discourse on professional success, which is traditionally linked to English. This shows the shifting notion of contextualized communication in terms of language.

In terms of linguistic practices in the classroom, the findings show that communication practices tend to follow Global North workplace patterns, where English and monolingual practices are the veritable superstar, the frontstage language for the performance of technical competence (Goffman, 1990; Rojo, 2013). Meanwhile, Filipino and bilingualism in the form of code-switching are recognized as linguistic resources that aid in instruction but primarily serve as a medium for relationship building (Lising et al., 2020).

This study shows that the communication training of accounting students in the Philippines is riddled with ideological tensions between strengthening global appeal and national identity, between prioritizing present academic goals and future professional aspirations, and differential valuing of English and Filipino. Ideological tensions are also reflected in the shifts in the framing of effective communication in curricular guidelines as closely tied to English and in the way local actors interpret and shape communication in the classrooms, where Filipino comes to the fore.

Possibly, these tensions contribute to the “gaps” that employers persistently report. Rather than arguing what and where these gaps exist, this research offers some understanding of why this discourse persists in the context of Global South accounting education. Importantly, it sheds some light on the undergirding motivations and linguistic strategies deployed to prepare future Filipino accountants to manage the highly complex communication work that awaits them. This research also shows an opportunity for the communication curriculum of accounting majors to be broadened beyond monolingual English training in order to develop other competencies essential to the highly technology-dependent and, in fact, multilingual, globalized, professional work context.

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Declaration of Possible Conflict of Interest

The Author declares that there is no conflict of interest.

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Appendix

Interview Questions

- What communication skills are emphasized in your program?
- How are those communication skills taught? How does it work?
- What major challenges do your accounting students typically face in learning communication skills?
- What measures do you put in place to address these challenges?
- Are there any plans to increase or decrease the language and communication component in your program?