Genre analysis of tax computation letters: How and why tax accountants write the way they do

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Abstract

This study is a genre analysis which explores the specific discourse community of tax accountants. Tax computation letters from one international accounting firm in Hong Kong were analyzed and compared. To probe deeper into the tax accounting discourse community, a group of tax accountants from the same firm was observed and questioned. The texts analyzed and the data from the observation and interviews with the accountants highlight, among other things, the prevalence of intertextuality in their discourse. There also seems to be a trend towards faxing instead of posting tax computation letters, while e-mail is not considered appropriate for the conveyance of such letters. The implications of the findings are presented with possible suggestions for future research.
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1. Introduction

Business communication is a purposeful social activity; it serves to manifest a goal or an intent (Poggi & Magno-Caldognetto, 1999) which expresses a given individual way of making things happen through words. If we take a look at a specific business
discourse community, such as accounting (which will be the focus of this study), we see that one of the most important purposes of that community is to communicate relevant information between accountants and their clients. Through this communication, in disseminating information, the accounting community at the same time is contributing to the discursive construction of the reality of the activity known as “accounting”. Studies of how business communities (in our case, accountants) go about communicating among themselves and with their clients are thus able to provide insights into how this professional reality manifests itself.

Despite the importance of business communication in the field of English for Specific Purposes, there are too few studies on written business communication in particular business discourse communities. The aim of the present paper is to explore how communicative purposes are achieved in one business field, that of accounting, through the performance of one particular genre, tax computation letters, in one international city, Hong Kong. Tax computation letters are letters written by tax accountants, accompanied by the tax computations themselves, and addressed to their clients. They seek the approval of the clients of the tax computation performed by the tax accountant and ask them to review and approve the enclosure for the filing of taxes. Once this approval has been given, the tax accountants will file the tax returns to the Inland Revenue Department. Tax computation letters have been chosen as the focus of this study because of their central importance, along with auditors’ reports (see Flowerdew and Wan, in press), in the field of tax accounting. In addition, due to the confidential nature of tax computation letters, access to the data necessary for their analysis is problematic. The authors, however, have been fortunate enough to obtain access to such data. We are thus able to provide a description of what Swales (1996) refers to as an “occluded” genre, a genre to which access is normally denied to those outside the participating discourse community.

The analytical approach chosen for this study is that of genre in the tradition of Swales (1990) and Bhatia (1993). That is to say the analysis sets up categories (moves) that reflect the communicative purposes in texts and then analyses the typical lexico-grammatical realizations of these moves. We will also present an ethnographic perspective, which probes more deeply into the specific accounting discourse community, by collecting information through participant observation and interviews. Hence, in this paper, we will:

1. present the findings of this genre analysis in terms of communicative purposes and moves;
2. discuss the lexico-grammatical choices which characterize each identified move;
3. provide an ethnographic perspective which considers the work behaviour of the accountants (how they go about preparing information for the letters and how they structure and write the text).

Our analysis necessarily has its limitations, given that our sample of letters is small and comes from one (international) accounting firm. We would nevertheless claim that we offer a qualitative study of how one accounting firm constructs one type of its key genres, tax computation letters.
2. Literature review

2.1. Structural organization of business texts

Research into business genres has shown that texts belonging to a particular genre share features with respect to the organization of information and the lexico-grammatical realization of functional text units. According to Bhatia, “Specialist writers seem to be fairly consistent in the way they organize their overall message in a particular genre, and analysis of structural organization of the genre reveals preferred ways of communicating intention in specific areas of enquiry” (1993, p. 29). Bhatia provides a number of examples of the genres used in professional settings, including sales promotion letters and job applications, in order to illustrate their move structure. These analyses identify the same move structure across the textualizations of individual genres, according to the genre’s communicative purpose, as well as variations in the move structure which occurs in different genres.

Bhatia’s work with business genres further developed earlier work by Swales (1981, 1990), who had used a similar move analysis for the structure of the introductions to academic articles. Another study which analyses business letters in terms of moves and lexico-grammatical realizations is that of Dos Santos (2002). Dos Santos analysed the communicative purposes, moves and salient lexico-grammatical realizations in a corpus of what she calls “business letters of negotiation”, made up of 117 letters (in English) exchanged by fax between a Brazilian company and two European companies.

Specifically regarding business letters again, Van Nus (1999) has provided a list of standard structural units (Table 1).

Most of the elements in a business letter, according to Van Nus (1999) are stable units (e.g., a letterhead always identifies the sender’s company). These are marked with a “*” in Table 1. As we shall see in the present study, it is not these standard elements which are problematic for writers, but rather the main body of the letter, which follows a less predictable form.

<table>
<thead>
<tr>
<th>Table 1: Standard structural units of business letters</th>
</tr>
</thead>
<tbody>
<tr>
<td>Letterhead*</td>
</tr>
<tr>
<td>Inside Address*</td>
</tr>
<tr>
<td>Reference*</td>
</tr>
<tr>
<td>Date*</td>
</tr>
<tr>
<td>Salutation*</td>
</tr>
<tr>
<td>Subject Line</td>
</tr>
<tr>
<td>Preclose</td>
</tr>
<tr>
<td>Close*</td>
</tr>
<tr>
<td>Signature*</td>
</tr>
<tr>
<td>Postscript*</td>
</tr>
</tbody>
</table>
2.2. Business writing and fax

Although this was not the focus of Dos Santos’s study, other researchers have shifted their focus to fax because research on written business communication called attention to the need for further investigation into the effects of new technological developments (although little work has been done to date on e-mail in business contexts). Hedderich (1997); Louhiala-Salminen (1995) and Warwick (1992), for example, all confirm that in international business the fax is one of the most frequently used media for the transmission of business messages. Louhiala-Salminen’s (1995) study confirms that the business practitioners who send and receive faxes feel that the style and the whole “event” of writing has changed. They stress that writing a fax is enjoyably easy and that it does not have to be “perfect”, as long as the message gets across.

There are other studies on written business communication which include fax messages, but which do not distinguish them from the other texts in the data, such as letters or e-mail messages. For example, in their contrastive study of Japanese and American persuasive business letters, Connor and Tuija (1988) analyse data consisting of letters, faxes and e-mail exchange between a Japanese and American manager. In like manner, Yli-Jokipii (1994) analyses the requests in business discourse found in a corpus of letters across a range of media of transmission. Yli-Jokipii describes the fax messages in her data as having a high sensitivity to situation and to the power status of sender and receiver. However, she notes that the sensitivity to rhetorical requirements in fax messages is low, as shown by the fact that they do not contain introductory paragraphs preceding the request to the same extent as postal letters. However, she nevertheless argues that faxed messages do not constitute a separate genre.

Akar and Louhiala-Salminen’s (1999) comparative study on business faxes aims to characterize fax messages sent and received in international business and to look for evidence of a new genre. In their study, they find that the majority of fax messages in both Finnish and Turkish data illustrate a marked evolution from the patterns and styles of traditional business correspondence still taught in schools. Citing Fairclough (1996, p. 13), and given their discussion of intertextuality in fax messages, they argue that the emergence of computer-mediated communication has led to the development of new genres. Thus, as opposed to Yli-Jokipii’s (1994) study, Akar and Louhiala-Salminen claim that the old genres of business communication are affected by new technological business practices.

There is no doubt that e-mail is making inroads into the amount of faxes used in business. Nevertheless, as we shall see in the present study, faxes, and indeed posted letters, still pay a very important role in certain forms of business communication.

2.3. Politeness in business letters

Few studies have so far applied politeness theory in studies of business letters. However, Pilegaard (1990) demonstrates that the level, form and distribution of positive and negative politeness in business letters correlate with sender status and vary
as a function of the dynamics of the course of business communication. He also advocates that monitoring politeness strategies on the text level gives valuable insight into the norms that govern business communication. Politeness, in the present study, will be investigated as it is realized through personal reference, mood and modality.

2.4. Intertextuality

The notion of *intertextuality* was first introduced by Julia Kristeva. Kristeva referred to texts in terms of two axes: a *horizontal axis* connecting the author and reader of a text, and a *vertical axis*, which connects the text to other texts (Kristeva, 1980, p. 69). Kristeva declared that ‘every text is from the outset under the jurisdiction of other discourses which impose a universe on it’ (cited in Culler, 1981, p. 105).

According to Fairclough (1992), intertextuality is an analytical construct applied to the investigation of the relationship between genres as important forms of social action, and the social structures within which they are in use. Furthermore, intertextuality can be ‘manifest’, where specific reference is made to other texts within a text, or ‘constitutive’, where reference is made to the constitution of texts from the conventionalized practices within the available orders of discourse (Fairclough, 1992).

An example of intertextuality between genres specific to tax accounting is provided by Devitt (1991). Devitt examines the role and interaction of texts within tax accounting and reveals how essential texts are to the constitution and accomplishment of the tax accounting community. She proposes a three-dimensional concept of intertextuality – referential, functional and generic – which collectively account for the interaction between texts which the community needs in order to carry out its work. In essence, generic intertextuality refers to drawing on previous texts written in response to similar situations, referential intertextuality refers to the use of reference within one text to another, and functional intertextuality refers to a particular accounting text as being part of a larger macrotex. In the present study, we will use Devitt’s system of analysis, as all three of her types of intertextuality are relevant here.

3. Background information about the accounting firm and the tax computation procedure

The accounting firm with which the corpus and the accountant participants in question come from is a Hong Kong member firm of ABC International Limited (not its real name), one of the 20 largest international accounting and consulting groups worldwide. Today the network comprises 445 offices of the independent member and correspondent firms that make up the network in 82 countries throughout the world. ABC at the time of writing had been in Hong Kong for 30 years, having been established in 1975. Clients of the accounting firm now include listed and unlisted groups, as well as large, medium and small companies, covering a wide variety of businesses including shipping, insurance, electronics and textiles manufacturing and distribution, property development, restaurants and bars, the entertainment industry, solicitors, financial services, and professional organizations.
ABC Hong Kong has four partners, over 20 auditors, 5 tax accountants and another 40 staff members, who include accountants, administrators, consultants, lawyers, technicians, and staff in clerical and management positions. ABC Hong Kong provides audit services, accounting services, tax compliance and consulting, corporate finance, listing application assistance, company secretarial and trust services, as well as computer consultancy, litigation support and other business consultancy and advisory services. Furthermore, ABC Hong Kong is also experienced in international operations and is very active in developing an accounting and consulting network in China.

The main duty of tax accountants, who are the focus of the ethnographic dimension of this study and the writers of the texts which will be analysed, is to prepare tax computation schedules and the filing of tax returns. This is done in-house based on the audited financial statements of particular clients. The preparation of tax computation schedules is accomplished with informational exchanges between auditors and tax accountants. The tax computation letters are the letters which accompany the tax computation schedules and seek approval and clarification from the client.

4. Methodology

Entry into the accounting world was gained through an acquaintance of one of the researchers who held the position of Senior Account Manager & Partner in ABC International Ltd, situated in Tsim Sha Tsui, Hong Kong. Hence, this was a focused genre analysis of a relatively small corpus of letters from a particular accounting firm.

It is important to note that access was available to the tax accounting offices so long as the researcher’s name was signed in at the reception desk. Thus, access was gained to unpublished data at the workplace and the researcher was bound by contract not to disclose the names of any companies involved or any confidential data.

4.1. Data

Tax computation letters are confidential in nature (directed only to the addressee) and prepared by tax accountants of various rank. As stated in the introduction, the purpose of the letter is to inform the reader of certain issues related to the tax computations and to ask the reader to review and approve the enclosure for the filing of taxes.

The corpus used for the present research consisted of 25 authentic tax computation letters which were randomly chosen by one of the researchers from a pile of recent client files in the tax accountants’ office. Of the 25 letters, 16 were faxed to the addressee while 9 were posted. The letters were written by tax accountants addressing a certain reader with regard to the filing of tax returns and computations. The letters were all written in either 2002 or 2003. The letters had been reviewed and revised by senior staff. Nevertheless, as stated in the introduction, tax computation let-
ters have an existing and widely used and accepted format which the accountants follow (referred to by the accountants in this study as a “template”).

The tax accountants in this study come from varied backgrounds. Three were local to Hong Kong, one was an expatriate from the US and one was on an exchange programme from the same company in Japan. Thus, English language ability varied from native-like mother tongue (expatriate from the US), to users of English as a second language (locals who went to university overseas), to foreign language learners (Japanese exchange worker).

4.2. Analysis

A focused genre analysis similar to that of Swales (1990) work which sets up moves to reflect the communicative practices in the letters was applied in order to understand: (1) range of purposes/functions; (2) target audiences; and (3) preferred information. Furthermore, co-occurring with the macro-structure of the text are the discourse elements and the discourse relations in the text. We analyse here person reference, mood, and modality and how they relate to politeness.

In addition to analyzing the textual perspective, we have also looked into the ethnographic dimension, through participant observation and reflective in-depth interviews with three tax accountants. One of the researchers was able to sit in with the tax accountants over the course of a week and directly observe and record their behaviour while they were working on tax computations. As they all sat next to each other, the researcher simply joined in on their group and spent two hours with them on each visit. A total of four visits were made to the tax accountants.

Upon completion of the findings for this article, they were presented to the accountants in question and the accountants were interviewed. The aim here was to assess their preferred way of structuring the text and their opinion of the findings. A semi-structured interview format, which lasted from 20 to 40 minutes each, was used.

5. Findings

5.1. Ethnographic perspective

Before outlining specific findings from participant observation and interviews, in order to develop a sense of tax accountants at work, we provide a vignette of one two-hour sit-in with the tax accountants during which one of the researchers acted as a participant observer.

The tax accountants had their own office, in a rather drab gray-colored room. They sat together in a group with their desks facing each other while the tax manager had her own office apart from the tax accountants. In total, there were five tax accountants and one tax manager and the office in which the accountants worked had five desks and computers.

On that particularly rainy day, the accountants started their morning by checking e-mail and quietly eating breakfast at their desk. For the first hour that the observer
was there, the accountants worked quietly at their desks, seemingly unaware of each other, busy combing through tax computation schedules, fidgeting with calculators and inputting data into their computers. Each tax accountant had his/her own company to handle and prepare the filing of tax returns for.

The tax accounting manager did make an appearance during the second hour the observer was there. However, instead of addressing the group, she made her way to one tax accountant and addressed the issue of a provisional tax liability regarding a particular client. After continuous nods of acceptance and very few words from the tax accountant, the manager then made her way to another tax accountant, seated beside the first she spoke with, and addressed the issue of a tax computation fee for another client. After saying what she apparently needed to say, she left the office and went back into her own and closed the door. The room, once again, was filled with only the noise of the clicking of keys on the computer keyboard or calculator.

It should be pointed out that although all written communication was in English, conversation was in Cantonese, unless one of the interlocutors was not a Cantonese speaker (in this case, as previously mentioned, one of the tax accountants was Japanese). Nevertheless, many technical terms in accounting discourse were spoken in English. So, for a non-Cantonese speaker, one would hear Cantonese being spoken with embedded English words and phrases such as provisional tax liability, assessment, holdover, non-taxable and enclosures used.

When questioned by the observer on group work, the tax accountants mentioned that group work was unnecessary since they each had their own client to work on, but they did help each other out if one encountered a problem or difficulty. As well, they would, on occasion, contact the auditors working on the same client and exchange information. Furthermore, they were in constant contact with the clients via posted and faxed letters and the telephone as they needed confirmation and approval from the clients in order to continue and finish their work. When asked why they did not use e-mail, the participants stated that fax or posted letters were more formal and therefore appropriate for the job in hand and that if information was urgently needed from a client, the telephone was quicker and more interactive than e-mail.

5.2. Macro-textual level: move structure analysis

Having provided through our ethnographic vignette a sense of how the letters manifest themselves in their authentic environment, we will now move on to examine in more detail the structure of the letters themselves. (We will return to the ethnographic dimension again later, when we will consider the tax accountants’ perspective on how best to construct a letter). The communicative purposes of the tax computation letter may be inferred from the model of structural moves shown in Fig. 1. Table 2 provides frequency data from the corpus for each of the moves in faxed and posted letters.

All the letters in the corpus have an OPENING SALUTATION move, always realized through formal or informal address, i.e., “Dear Sir”, “Dear Ricky”.

### Table 2

<table>
<thead>
<tr>
<th>Move Structure</th>
<th>Frequency Data</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Salutation</td>
<td>100%</td>
</tr>
<tr>
<td>Reference to the Client</td>
<td>95%</td>
</tr>
<tr>
<td>Description of the Action</td>
<td>90%</td>
</tr>
<tr>
<td>Notification of the Action</td>
<td>85%</td>
</tr>
<tr>
<td>Confirmation of the Action</td>
<td>80%</td>
</tr>
<tr>
<td>Approval of the Action</td>
<td>75%</td>
</tr>
<tr>
<td>Conclusion</td>
<td>70%</td>
</tr>
</tbody>
</table>

...
In all the letters, the SUBJECT move comes after the OPENING SALUTATION move and is in bolded capitalized letters in a large font.

There is also an ACTIONS TAKEN move. This third move briefly states the action(s) taken on the part of the tax accountants and, although it requests the addressee’s approval, it in fact establishes credibility of the computations by referring to the “audited financial statements”.

(1) The tax computation has been prepared based on the audited financial statements for the year ended . . . (all tax computation letters)

The move after ACTIONS TAKEN is DISCUSSION OF ISSUES which in itself, has a methodological summary. Once the issue has been stated and the method(s) in accounting for the issue summarized, all of the letters analysed have a common procedure to ask for the addressee’s approval of it.

(2) I have apportioned the professional fee income for the above years of assessment into offshore/onshore income based on the information provided us . . . If my understanding is incorrect, please advise (bolded sentence appears in all letters).
SOLICIT ACTION is, of course, the central move in the letters. For all of the letters analysed, this move, for reasons of politeness, plays down the role of the tax accountant by asking for agreement and approval.

(3) *With the above in mind, please review the enclosures. If you agree that all details therein are correct, please let us have your approval by signing a copy of this letter and return it to us by fax.* (all letters)

After action is solicited, all of the letters in the corpus introduce an EXPRESS AVAILABILITY move to redress the act formed by the request. This latter move also realizes a positive politeness strategy, i.e., that of making the reader feel that s/he is being noticed and attended to.

(4) *Should you have any queries, please do not hesitate to contact us.* (all letters)

The EXPRESS AVAILABILITY or ending politely move is followed by a personable CLOSING SALUTATION in all letters.

6. Sample letters

As the move structure of tax computation letters has been outlined in general terms, we will now look at two letters in detail, one a posted and one a faxed letter respectively.

Text 1 (Posted Letter #8)

Dear Pamela,

(Company name) Limited

Profits Tax Computations – Years of assessment...

I enclose the company’s/C213’s profits tax computations for the years of assessment 2000/01 and 2001/02. The tax computations have been prepared based on the audited financial statements for the years ended 30 September 2000 and 2001. Please note the following when reviewing the enclosures:

(1) *Interest income*. Please note that under Section 87 of Inland Revenue Ordinance, back interest income derived from deposits which are not used to secure or guarantee any bank loans borrowed in a back to back deposit arrangement is exempted from profits tax. As such, I have treated the above company’s interest income for the years of assessment 2000/01 and 2001/02 in the amount of..., respectively, as non-taxable on the understanding that the bank deposits were not used to secure or guarantee any bank loans. Please advise us if our understanding is incorrect.

(2) *Exchange gain*. I have treated the exchange gain in the amount of... respectively for the years of assessment 2000/01 and 2001/02, as non-taxable on the understanding that they were derived from translating the year end balances, hence, they are non-trade related and are not taxable.

(3) *Offshore income*. On the understanding that the company generated its commission income outside Hong Kong during the above years of assessment, hence I have treated the company’s commission income as offshore income which is consistent with the previous years. Please advise me if my understanding is incorrect.
With the above in mind, please review the enclosures. If you agree that all details contained therein are correct, please let us have your approval by signing a copy of this letter and return it to us by fax. On receipt of your approval, we shall submit the above tax computations with the respective audited financial statements to the IRD. The copy of the tax computations should be retained for your own records. I propose our fee for preparing the above tax computations as... excluding any disbursements. I trust this will be in order. Should you have any queries, please do not hesitate to contact us.

Yours sincerely
Anonymous

The schematic structure of this letter (Text 1) can be analysed as follows:

Move 1: Opening salutation

Dear Pamela,

Move 2: Subject

ABC Limited
Profits Tax Computations – Years of assessment...

Move 3: Actions taken

I enclose the company’s profit tax computations... The tax computations have been prepared based on the audited financial statements...

Move 4: Discussion of Issues (categorize each issue heading clearly)

(1) Interest income
I have treated the above company’s interest income... as non-taxable on the understanding that the bank deposits were not used to secure or guarantee any bank loans...

(2) Exchange gain
I have treated the exchange gain... as non-taxable...

(3) Offshore income
I have treated the company's commission income as offshore income which is consistent with the previous years...

Move 5: Solicit action

If you agree that all details contained therein are correct, please let us have your approval by signing a copy of this letter and return it to us by fax. (optional) I propose our fee for preparing the above tax computations as HK$.... excluding any disbursements. I trust this will be in order.
Move 6: Express availability

Should you have any queries, please do not hesitate to contact us.

Move 7: Closing salutation

Yours sincerely, Anonymous

The faxed letter (#10) exhibits certain features which diverge from the structure of the posted letter.

Text 2 (Faxed Letter #10)
DESTINATION FAX NO.
TO (Name & Company)
FROM (ABC LTD.)
RE Profits Tax Computation – Year of Assessment 2002/03
CC

We enclose the above company’s tax computation for the years of assessment 2002/03. The computation has been prepared based on the audited financial statements for the year ended 30 June 2002. In your review of the enclosures, please note the following issues:

During the year under review, the company’s only income of... was the waiver of amount due to..., an overseas related company. We understand that the amount was previously treated as non-deductible, the waiver is therefore as non-taxable now. As the company did not generate any assessable income during the year of assessment, we have prepared the attached tax return on a "NIL" basis and treated the income as non-taxable. Please advise us if our understanding is incorrect.

With the above in mind, please review the enclosures. If you agree that all details as shown in the tax computation schedules are correct, please let us have your authorization by signing a copy of this letter and sending it back to us by fax. Upon receipt of your authorization, we shall submit the above tax computation together with respective audited financial statements to the Inland Revenue Department. The copies of the tax computation should be retained for your own records.

Should you have any queries, please do not hesitate to contact us.

Thanks and regards,
Anonymous

The schematic structure of this letter can thus be analysed as follows:

Move 1: Subject (embedded in the heading of the fax)

RE Profits Tax Computation – Year of Assessment 2002/03

Move 2: Actions taken

We enclose the above company’s tax computation for the years of assessment 2002/03. The computation has been prepared based on...
Move 3: Discussion of issues

During the year under review, the company’s only income of... was the waiver of amount due to... the waiver is therefore treated as non-taxable now... we have prepared the attached tax return on a “NIL” basis and treated the income as non-taxable.

Move 4: Solicit action

With the above in mind, please review the enclosures. If you agree that all details as shown in the tax computation schedules are correct, please let us have your authorization by signing a copy of this letter and sending it back to us by fax.

Move 5: Express availability

Should you have any queries, please do not hesitate to contact us.

Move 6: Closing salutation

Thanks and regards,
Anonymous

As can be seen, with this faxed letter, the opening salutation move is absent and the subject move shifts up and is interpreted as the first move in the text. As well, unlike Text 1, in the discussion of issues move, a clear issue heading before highlighting an issue is clearly absent. To summarize, letter #8 was notable for the clear delineation of each of the moves. In letter #10, however, there is a clear absence of move 1, opening salutation, and move 2, as outlined in Fig. 1, is reordered to move 1 in letter #10. Hence, there is reordering and the absence of one move which deviates from the structure of the posted tax computation letters. Therefore, it appears that the fax does have implications for the writing of tax computation letters as will be discussed below.

6.1. Micro-textual level: politeness

The following sections present a micro-linguistic analysis of the corpus, with the emphasis on the pragmatic, interpersonal function of the various features i.e., politeness. As is generally acknowledged, politeness is an important variable governing language production. Most work on politeness is based on the notion of face, and how speakers attempt to establish, maintain and save face during interaction. Following Goffman (1972), Brown and Levinson (1987) distinguish positive and negative face. Positive face is the hearer’s want to be approved of, while negative face is the hearer’s want to be unimpeded. Positive and negative face give rise to positive and negative politeness. Positive politeness indicates closeness, solidarity and
intimacy between interactants, while negative politeness indicates social distance and non-encroachment.

6.1.1. Personal reference

In most of the tax computation letters the writer uses first person singular pronominal reference (the second sample letter is an exception in this case). This may confirm that interaction in general is seen as more individual than corporate. The tax computation letters refer directly to the addressee. The level of acquaintance is inferred from the initial greeting of identifying the reader by his/her first name, e.g. “Dear James” and the use of “I” and “you”. This also means that the individual person is thought of by the person(s) writing the letter.

The application of such an approach to reference patterns in the corpus shows that the letters have a certain degree of interactivity. Thus, the analysis of personal reference use and distribution helps to identify the relationship between the participants concerned. The element of interactivity in the letters can be interpreted to mean that the business relationship between the participants is valued, with both the sender and the receiver being actively present in action. This use of reference is not consistent with the generally accepted corporate nature of much business writing and suggests greater positive politeness than might be expected.

6.1.2. Mood and modality

Mood and modality also contribute to politeness. According to Brown and Levinson (1987), three variables determine the weight of face-threatening acts in a communicative event:

1. the social distance between participants,
2. the power relation between them,
3. the weight of any imposition they are negotiating.

The social distance in the tax computation letters can be considered symmetric, whereas the power relation is asymmetric, insomuch as the accounting firm soliciting an action is in a position of relative power and the degree to which it can impose it is relevant in the letters. Furthermore, as all tax computation letters are a kind of request, they always contain a degree of imposition. As a consequence, and following the format of many request letters, positive and negative politeness strategies are used in order to mitigate the face-threatening act of requesting action from the respondent.

Analysis of the tax computation letters shows that the receiver is not given freedom of action by: (1) directly associating the sender with the act (= request for a signature), thus maximizing imposition, and (2) being direct, by stating a deadline for which the reader needs to co-operate and take action. Because of the noted two points, in the rest of this section, it will be shown how, in fact, there is actually very minimal use of marked mood and modality.

Most of the requests (e.g., please review, please let us have...) in the independent clauses are found in the last paragraph of the tax computation letters (solicit action
move). These hedged forms are more polite than the bare imperative; in example (4) the hedged imperative is used to minimize the request by basing it on the receiver’s willingness to perform the action:

(4) With the above in mind, please review the enclosures. If you agree that all details contained therein are correct, please let us have your approval by signing a copy of this letter and return it to us by fax. Upon receipt of your approval, we shall submit the above tax computation schedules with the respective audited financial statements with the IRD... (all letters).

Also, the positive politeness strategy of noticing, and attending to, the receiver is found within the EXPRESS AVAILABILITY move:

(5) Should you have any queries, please do not hesitate to contact us (all letters).

On the other hand, embedded in the SOLICIT ACTION move, freedom of action is restricted and imposition maximized through the absence of modals of possibility:

(6) Please note that the filing date of the above return is on... (letter #12).

(7) We look forward to receiving your agreement to the holdover application before... being the first payment due date of the provisional tax liability (letter #9).

It is interesting to note that whereas the SOLICIT ACTION move brings the company into the soliciting, the rest of the text has a direct association, personally, with the writer of the text to the act s/he is performing, which is mainly disclosing and reporting information. Hence, modality does not play a crucial role in this case. It is only when an action is solicited that the writers distance themselves somewhat from the asking and bring the “us” factor and politeness strategies in.

To briefly sum up, from a pragmatic point of view, both mood and modality are fairly unmarked in our corpus. Nevertheless, modality does play a role in the realization of politeness strategies in the SOLICIT ACTION and EXPRESS AVAILABILITY moves of the letters.

6.2. The accountants’ perspective

Having provided an analysis of the macro and micro structure of the letters from a linguistic perspective, we will now return to our ethnographic perspective and to the accountants’ preferences in structuring a letter. Here, we will be interested in their opinions on such questions as what goes first, second, etc., the reason why some letters are faxed and some are posted, why e-mail was not used, and their opinion of the moves structure in the corpus as outlined in our findings. This will be accomplished by drawing on their comments made during the interviews.

6.2.1. Preferences in letter writing

In referring to the accountants’ preference in letter writing, we are concerned with the actual structuring of the text, i.e., what do they write first, second, etc.. We are
also interested in whether or not they diverge from the standard company format and in what situation(s) they would do so. Although the tax letters follow the prototypical schematic structure, the first section that the tax accountants always deal with and worry about is the issues. In the words of two tax accountants:

1. Tax accountant 1: The first thing I also do is write the relevant issues. But I need to always check and double-check that I’ve disclosed all the relevant issues because if I make a mistake, I will be in a lot of trouble.

2. Tax accountant 2: Yes, issues is always the first thing I write out for the tax letters. I can find past examples which match my situation and copy from it. But I also need to write out comments from myself to the client.

Also, all five tax accountants mentioned that the discussion of issues move was sometimes problematic to structure because they had to number the issues according to importance, which was at times difficult to do. As one accountant put it:

3. Tax accountant 3: I need to number and order the issues according to importance, number one being the most, but it is hard to decide whether one is more important than another...

Hence, even with the existing standard format, it seems that tax accountants put a great deal of emphasis on writing the issues section. This stems from the fact that, as indicated in our vignette, these letters are written individually and personally to the client, with the tax accountant’s name and signature on the letter. Also, because the existence of personal commentaries is quite common in the tax computation letters, the accountants need to delve outside the known standard format and write from a personal perspective. It is therefore not surprising that after the issues section, most of the accountants focus on the solicit action move which, in most of the tax letters, have an inserted personal commentary. As one tax accountant put it:

4. Tax accountant 3: I cannot copy my personal comment because it’s very different for each client...but this is the second thing I do after writing up issues...it’s not usually a lot, just a sentence or two about filing taxes in their case.

And as another tax accountant mentioned about personal commentaries:

5. Tax accountant 1: I will get my colleagues to read it for me so I know I did not make any errors in English grammar. And the manager reviews it before it’s sent or faxed.

It is therefore not surprising that the tax accountants seem worried about writing the comments. For non-native English speakers, delving outside of the standard format could prove to be a challenging task.

Apart from first writing up the issues and the personal comments in the solicit action move, the rest of the tax computation letter is easily copied from the existing
standard format. The first paragraph in the actions taken move, the last paragraph (after the personal comment) in the solicit action move, the sentence in the express availability move and the closing salutation are all similar in the letters analysed. In the words of tax accountant 2:

6. Tax accountant 2: We will use the templates and copy because we don’t have time or the authority to change what already exists in place.

6.2.2. Fax versus post

The underlying reason why the tax accountants choose to fax instead of post a letter is time constraints. Many times, the tax accountants need to negotiate claims with the Inland Revenue Department of Hong Kong and deal with investigations or field audits by that Department. This is an arduous and time-consuming task because, for whatever reason(s), the Government chooses to post instead of fax. So, in order to speed up the accountants’ work process, they prefer to fax letters to their clients, which provides immediate responses for the accountants to go about their work. As reported by one tax accountant, when asking him about the faxing of letters:

7. Tax accountant 1: I will normally fax the letters because I can get a quick response and confirmation back from the client. I don’t want to wait a couple of days to get the response because I also have to work on several other clients at the same time and deal with the Revenue Department and it causes too much paperwork to send a letter.

Thus, drawing from our corpus and from the accountants’ response, tax accountants prefer to fax instead of post. Faxing a letter instead of posting also seems to have implications for the format of the letters. From our text analysis, less than one-third of the faxed letters have an opening salutation to the addressee and most do not have a clear and distinct issue heading before outlining the issues at hand. On the other hand, there are times when the accountants do choose to post a letter. If the letter is long with many issues highlighted and discussed, and the accountant feels that it would take some time for the client to read through and approve of it, a letter is more likely to be posted than faxed. In such a situation, thorough consideration on the part of the client is favored over a quick response.

6.2.3. Move structure and lexico-grammatical features

The tax accountants were familiar with the structure of the letters and did not seem too concerned over the lexico-grammatical features used in the letters. As one tax accountant reported:

8. Tax accountant 3: I always use a personal reference because I correspond with the client a lot, even sometimes over the phone, so I know them very well and they all know me too. We have a close working relationship.

And when asked why there were no opening salutations in most of the faxed letters, a tax accountant said:
9. Tax accountant 1: We have already addressed the client in the header of the fax. It’s more convenient to make the letter shorter and simple.

Thus, from the interviews conducted, tax accountants do not seem too interested in the structure of letters and the lexico-grammatical features used. Properly conforming to the norm and carefully conducting the tax computations are more important than the writing of the letters. Nevertheless, the tax accountants commented on the fact that they were never formally taught in university on how to write tax computation letters. As one tax accountant noted:

10. Tax accountant 3: If the school can teach me how to structure the issues and how I can properly write a comment, then I won’t waste too much time worrying about it... (laughs) and I won’t get in trouble so much!

7. Summary and discussion

One of the most interesting findings from this study is that intertextuality both defines and serves the needs of the accounting community, as exemplified in Devitt’s (1991) study. The accountants repeatedly draw on previous texts to produce a letter in response to similar situations by the use of the template (Devitt’s generic intertextuality). In addition, whenever an accountant writes a tax computation letter, they are making a connection to the enclosed computation and to the audit report (Devitt’s referential intertextuality). Further, while the tax computation letter is based on an audit report, the latter itself results from an audit visit. At the same time the tax computation letter also anticipates acknowledgment and signature of approval from the representative of the company concerned, before another letter is written to the Inland Revenue Department (Devitt’s functional intertextuality).

What emerges from the study regarding politeness is that stylistic preferences are consistent amongst all letters. As far as personal reference is concerned, it is mainly defocalized. Indeed, business communication is generally seen as corporate more than individual. Nevertheless, the use of “I” and personal forms of address in the tax computation letters perhaps shows that even in such a formulaic genre, tax accountants still see themselves as individuals, albeit acting on behalf of their company.

In the use of mood and modality the tax computation letter typology imposes the use of politeness strategies in the solicit action and express availability moves. Nevertheless, positive politeness strategies are not very salient in our corpus. This can perhaps be explained by the fact that in the accounting discourse community, deference, distance and credibility are valued more highly than closeness and courtesy, in spite of the occasional lapse into intimacy, with the use of the personal “I” and personal forms of address.

From the vignette we see that the tax accountants work independently and quietly with very little emphasis on group work or decision-making. The tax manager is
physically separated from the tax accountants and decision-making is quite likely to be only a management function. Moreover, spoken communication between the tax accountants is usually in Cantonese and English with English accounting jargon intertwined when Cantonese is used.

The tax accountants use very formulaic and standardized templates. However, the interesting finding in interviewing the tax accountants is that they worry and put quite some effort into structuring the discussion of the issues section and in writing personal commentaries.

Of the nine posted tax computation letters analysed, all had an opening salutation, while of the 16 faxed letters only five had this feature (Table 2). This raises the question of the effect of fax on the writing of tax computation letters. Accounting discourse is highly standardized, as shown in our sample of tax letters, with frequent use of template standard phrases, to be used in 'standard' situations. However, with technological advances for information exchange and globalization, there have clearly been changes away from the template of letter writing, as discussed in Louhiala-Salminen's (1995) study cited above. From the analysis of the sample tax computation letters, some evidence emerged that the fax has started to affect the discursive practices in the context of interpersonal communication, making it less formal (absence of opening salutation) and more personalized (use of first person pronoun).

8. Conclusion

This paper has demonstrated the power of traditional genre analysis, as developed by Swales and Bhatia, supported by an ethnographic dimension, in the description and explanation of the structure and function of a standardized genre. Genre analysis such as this can provide us with precious data from language in use which can be carried over into the teaching of ESP. The use of the ethnographic dimension to support the structural analysis can provide teachers, and consequently students, with more comprehensive data about context effects on language communicative processes within and between genres. To paraphrase participant 3 (cited earlier) “…the school can teach future accountants how to structure the issues and how to properly write a comment… then they won’t waste too much time worrying about it… and I won’t get in trouble so much!” The results of this study thus have value in their potential for application for Specific Purpose language training for accountants, both pre- and in-service.

Nevertheless, this study presents only one aspect of the whole business world. It analyses a specific genre of written production from a specific discourse community. It does not, for example, analyse the influence of the corporate culture and national cultures in the choices of linguistic items, or the participation of the oral mode in the writing process within institutional contexts, or even how other professional communities accomplish the moves described in this investigation, to list but a few of the issues it does not address. Further research needs to be done in order to fully understand and appreciate the accounting discourse community.
A detailed genre analysis such as this can, however, provide explanations of which linguistic choices characterize new and old relationships, how corporate culture influences and restricts both oral and written production, how communication networks are made up, and how English is used within company borders. This can help language professionals not only to describe the context of use, but also explain linguistic choices – for both research and pedagogic purposes.

Acknowledgements

We would like to acknowledge the helpful and supportive comments of the two ESPj reviewers.

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