

INVESTIGATING INTERNATIONAL POSTGRADUATE BUSINESS
STUDENTS' MULTIMODAL
LITERACY AND NUMERACY PRACTICES:
A MULTIDIMENSIONAL APPROACH

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Abbreviations

BLE: Blended Learning Environment
CMS: Course Management System
CPA: Certified Public Accounting
CPAA: Certified Practising Accountants Australia
EAL: English as an Additional Language
EFL: English as a Foreign Language
EAP: English for Academic Purposes
ESL: English as a Second Language
ESP: English for Specific Purposes
GEAP: General English for Academic Purposes
ICAA: Institute for Chartered Accountants in Australia
IELTS: International English Language Testing System
IL: Information Literacy
LMS: Learning Management System
NLS: New Literacy Studies
OLE: Online Learning Environment
PASS: Peer-Assisted Student Support
PBL: Problem Based Learning
PEP: Pre-Enrolment English Program
SFL: Systemic Functional Linguistics
SF-MDA Systemic Functional Multimodal Discourse Analysis
SOCPA: Saudi Organization for Certified Public Accountants

Abstract

The purpose of this ethnographic case study is to document multimodal literacy and numeracy practices of seven Saudi postgraduate students enrolled in the Master of Commerce Accounting program at the University of Adelaide, Australia. Specifically, it aims to investigate the interrelated dimensions of multimodal texts, literacy and numeracy practices, and contexts.

The study employs a multidimensional framework for researching the participants' literacy and numeracy practices in three course modules: *Accounting Concepts and Methods*, *Principles of Finance*, and *Management Accounting*. The study includes a metadiscourse analysis of collaborative wiki literacy practices in the *Intermediate Financial Reporting* module. The framework consists of three stages of analysis: description of literacy and numeracy requirements, description of literacy events and participants' actual practices and their experiences, and a Systemic Functional Multimodal Discourse Analysis (SF-MDA) of Business texts. The analysis of the study is primarily based on Systemic Functional Linguistics (SFL) (Halliday, 1985; Halliday & Hasan, 1976; Halliday & Matthiessen, 2004). The findings of the case study revealed the academic literacy and numeracy practices students were expected to manage with in key topics in the business modules.

The analysis of the three accounting modules and the online literacy practices revealed the multimodal and multisemiotic nature of accounting discourse, diversity of text type, the literacy and numeracy practices, and features of collaborative learning. The multiple-perspective framework has implications for the investigation of tertiary students' literacy practices in other disciplines with the application of an SF-MDA of financial statements, graphs, and mathematical symbolism.

Statement of original authorship

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