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# The Experiential Meaning in Saudi Postgraduate Business Students' Multimodal Accounting Texts: A Multidimensional Exploration\*

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*The multimodal experiential meanings of accounting play a vital role in maximizing the learning experiences of accounting students. This paper aims to explore the literacy and numeracy practices of six Saudi postgraduate students enrolled in the Master of Commerce accounting foundation module Accounting Concepts and Methods. Responding to repeated calls regarding the lack of research on the literacy and numeracy practices that construe disciplinary subjects, we employed a multidimensional approach proposed by Alyousef to describe the epistemologies of the module and the actual practices the participants engaged with to complete their assignment, in addition to conducting a Systemic Functional Multimodal Discourse Analysis (SF-MDA) of the experiential meanings in accounting texts. The SF-MDA enabled us to capture the patterns of such complicated interrelationships between numbers and texts. The findings of the analysis of the multimodal accounting financial statements demonstrated that systemic functional linguistics provides tools that structure interpretation of the functioning of multimodal texts.*

**Keywords:** ESL/EFL; Literacy and Numeracy Practices; Experiential Meaning; Business Discourse; Accounting Literacies

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