

Literacy and Numeracy Practices in Postgraduate Management Accounting

Hesham Suleiman Alyousef and Peter Mickan

Introduction

This chapter reports on a case study investigation into the academic practices of international students in a postgraduate *Management Accounting* module in the Master of Commerce Accounting program in Adelaide, Australia. The intention of the investigation was to identify and analyse the nature of literacy and numeracy practices in a selected subject in business studies. Business studies programs in higher education in Australia have attracted many international students who have contributed to dramatic growth in enrolments (Alyousef & Picard, 2011). Students from language backgrounds other than English, however, encounter new discourses, which challenge their comprehension of (written) information and their access to professional business practices. The texts of business practices are multimodal, realised in speech and writing together with tables and tasks. From a social semiotic perspective (Halliday, 1978; Mickan, 2014), students need to manage not only the linguistic but also other semiotic resources such as tables, graphs and computing programs which constitute business practices. That is, students' understanding and applications of information compressed in tables and texts is a requirement for membership of the business community. The analysis of practices in *Management Accounting* in this chapter employs a multidimensional framework (Alyousef, 2012) in order to articulate the interrelated representation of knowledge in written texts and tables.

Alyousef, H.S. & Mickan, P. (2016). Chapter 10. Literacy and Numeracy Practices in Postgraduate Management Accounting. In R. Fidalgo & T. Olive (Series Eds.) & A. Archer, & E.O. Breuer (Vol. Eds.), *Studies in Writing: Vol. 33, Multimodality in Higher Education*, (pp. 216–240). Leiden: Brill.