
1. Introduction
The book under review was Claudia Böttger’s PhD thesis, which was carried out under the supervision of Professors Juliane House and Jürgen Bolten, and was defended at the University of Hamburg in 2006. In the Introduction (pages 1-9) Böttger formulates several questions on the challenges multilingual business communication faces in the globalized business environment in which we are currently living. One of this question concerns the importance of English as lingua franca; this is the central topic in this book that explores “the influence of English as a lingua franca on translations into and from German within multilingual business communication at both synchronic and diachronic levels” (p. 2). This influence is analyzed by applying House’s Text and Translation Assessment Model to annual reports, especially to the letter to shareholders and corporate statements spanning two timeframes: 1997–2000; and 2001–2005. The object of the analysis is to explore the plausibility of several hypotheses that together state that German translations will not be culturally-filtered but will converge with Anglophone text conventions, that English translations will show evidence of cultural filtering and that “a convergence with Anglophone text forms in German source texts will be observed on a diachronic level” (p. 5).

2. Structure of the Book
The book has an acknowledgements section, an Introduction (Chapter 1), seven “topics chapters” (Chapters 2 to 8), a conclusion (Chapter 9), a list of abbreviations, an appendix and a list of references. This list (around 500 books and articles) is balanced and includes the then relevant literature on the dynamics of language change through language contact in a business setting.

Chapter 2 explores the development of the German annual report, which is subjected to the standardisation trend imposed by the adoption of international reporting standards, e.g., the US Generally Applied Accounting Principles (GAAP), and the International Accounting Standards (IASs) (the current International Financial Reporting Standards (IFRSs) were in their infancy at the time of writing this chapter and are not mentioned in the book on a regular basis). This change has brought about deep changes to the German annual report that indicates that there is “a need to improve author-reader communication in the newly emerging function of the German annual report as a persuasive image tool” (p. 38). This need has translated in the increasing Americanization of German businesses, including business communication models.

Chapter 3 reviews the state-of-the-art of the literature on the contrast between English and German written business communication. It focuses on the linguistic study of the letter to shareholders and corporate statements, two components of the annual report. It also describes in detail aspects of language-typological approaches between both languages, and studies on English-German translations.

Chapter 4 discusses the methodology employed, which is House’s Translation Assessment Model (1977/1981, 1997). This model is based on Halliday’s systemic-functional theory (Halliday 1975, 1984, 1994) and on the Prague School functional approach to the analysis of language. Böttger modifies the model by re-integrating the concept of genre which is seen as open to cultural filtering.

Chapter 5 explores theoretical frameworks “that analyse author-reader relationships and the way in which authors communicate propositional content and, at the same time, express appraisal, empathy, evaluation, assessment, observation, recognition, evidentiality, personal feelings, truth, and spatial and temporal orientation.” (93) The frameworks discusses are subjectivity, perspective,
evidentiality, evaluation, affect, modality, stance, appraisal, metadiscourse, corporate rhetoric, and intersubjectivity. The author understands (and I agree with her) that there are points in common among these frameworks. This translates into elaborating a list of salient linguistic features that will be analyzed in the following chapters with the aim of understanding how authors negotiate a space for specific attitudes and points of view in interaction with their readers. The list contains deixis, modality, adverbs and adverbials, sentence modi, constructions with verbs of saying and verbs of meaning, tense and aspect, frame constructions, and evaluative list.

Chapter 6 presents the text and translation corpus used to test the hypotheses. The corpus comprises two genres of text-typologically comparable business texts: corporate statements and letters to shareholders. The corpus design consists of three parts: (1) a primary corpus, which is “a translation corpus comprising the original Anglophone texts and their translations into German” (126). This corpus is used “to analyse the translation relation between English as a source language and German as the target language” (126). (2) a comparable corpus, which “consists of monolingual German and monolingual Anglophone texts of both genres” (126). This serves “to validate the underlying research hypotheses on the influence of Anglophone text conventions on German texts by not restricting the lingua franca influence merely to translated texts but rather by extending it to a more pervading influence of Anglophone text norms, particularly on more recent monolingual German texts” (126). (3) a validation corpus, which “consists of original German texts and their translations into English to allow for a contrastive translation analysis” (126). The analytical procedure adopted contains several steps. As a first step, Böttger will use the register dimensions of tenor and mode (House 1977/1981, 1997) to arrive at a textual profile of the German texts and the English texts with the aim of exploring “whether a cultural filter has been applied in the this translation direction” (p. 132). The following step will be “to contrast the original English source texts with their German translations to see whether a cultural filter has been applied in this translation direction” (133). And the comparison between “German source texts and German translations will provide insight into the source-text impact on translations. Furthermore, this bi-directional translation analysis will allow insights into the relation between Anglophone source and target texts” (132).

Chapters 7 and 8 present the qualitative text and translation analyses. Chapter 7 discusses “the impact of English on German corporate statements by differentiating between UK and US usages of English” (p. 9). And Chapter 8 adopts a diachronic approach by exploring the lingua franca influence on translations from and into German over time. The findings of the several analyses performed are summarised in two sections (pages 212-215 and 264-267) and a conclusion chapter (Chapter 9). Some of them merit my attention, as they may be no longer in operation, although I do not doubt that they were at the time of writing this thesis (remember the reader that some of the texts analysed were written in the year 1997; since then, the process of accounting standardization has gained speed and this is why I have some doubts on some of the reported findings):

• German corporate statements use mainly explaining and describing to express the company goals. The UK and US corporate statements behave differently. They focus on announcing future actions, something that neither the German originals nor the German translations do.

• The UK and US originals also show the text action pattern promising, which is not explicitly translated as promises in German.

• The “US – and even more so the UK – originals use the rhetorical means of alliteration, Auxesis and Parison as well as list structures, “to facilitate corporate statements being remembered and internalised more readily” (p. 273).  

• The translations from German into English showed that “shifts take place in the use of modal verbs and deixis”. (p. 273) For instance, whenever “modal verbs are used in the German originals to present a company as being in the process of striving towards becoming a leading global
player, the English translations present the company as one already successfully established in the competitive field, therefore positioning it more favourably” (p. 274).

• The UK texts are rhetorically more persuasive than the US ones.

3. General Evaluation

As previously indicated, this book was defended as a PhD dissertation in 2006, and contains all the elements that make such a research a good PhD project. Although I have manifested some doubts with some of the conclusions, I agree on the plausibility of two suggestions made: *lingua franca* text conventions are adopted by German translations and originals; and German text conventions are also maintained. When these two processes combine, we are on a process that may finally result in a new English, a new domain-specific variety of English. Although the author does not name this new variety of English, some recent research (Fuertes-Olivera/Nielsen 2011, 2012, 2013) has identified it as **IAS/IFRS English**, i.e., International Accounting Standards/International Financial Reporting Standards.

**IFS/IFRS English** is the result of several forces, two of which are identified and described in this book: *standardization* and *hybridization*. This new English is reinforcing the role of English as the *lingua franca* of accounting, which is the discourse type analyzed in this book, and which makes me question the adequacy of using the umbrella term *Business Communication* in the book. In spite of these qualms, I recommend the book to you, and finish with the concept of *Business Communication*, which can be approached from different perspectives. For example, the analysis of the accounting terminology carried out recently (Fuertes-Olivera/Nielsen 2011, 2012, 2013) has found out that the work of translators, e.g. the translation of existing international accounting standards, is one of the driving forces towards terminological globalization. It also seems that translators are also influencing the emergence of a type of business communication in which idiiosyncratic aspects are being toned down and are being substituted by global ones, as this book has shown in a convincing way.

4. References


Fuertes-Olivera, Pedro A./Nielsen, Sandro 2013: “The dynamics of accounting terms in a globalized environment: The role of English as *Lingua Franca*”. In Temmerman; Rita/van Campenhoudt, Marc (eds.), The Dynamics of culture-bound terminology in monolingual and multilingual Communications. Amsterdam/Philadelphia: John Benjamins (To appear).


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