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## **Linguistic Tensions in a Professional Accounting Field:**

### **English Linguistic Capital, Hierarchy, Prestige and Distinction Amongst Accountants**

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## **Linguistic Tensions in a Professional Accounting Field:**

### **English Linguistic Capital, Hierarchy, Prestige and Distinction Amongst Accountants**

#### **Abstract**

This study examines the processes by which English linguistic capital is legitimized as integral to professional accountants' distinction, prestige and status in Jordan. Drawing on twenty-seven interviews, the study reveals the dynamic and mutual interdependency of social hierarchies and Jordanian accountants' agency in embedding the English language in everyday practices and routines. On one hand, accountants in senior positions employ English linguistic practices and strategies linked to the global structures of the profession (e.g., IFRS, ERP systems, Big 4 firms). Typically, these respondents already have a good command of English due to their elite, socially and economically privileged upbringing. By comparison, less powerful accountants, not drawn from the elite, tend to accept and internalize the need for English in their field, despite being more proficient in Arabic. They employ coping strategies that largely reinforce their marginalization although, occasionally, they are able to open up spaces for hybrid linguistic practices, as they adapt the use of Arabic and English to their practical, daily requirements. The data also suggest that all Jordanian accountants in this study, regardless of social background, experience emotional ramifications linked to the tensions between the global demand for English in their field and meanings associated with English and Arabic due to colonial history. Through the lens of Bourdieu's sociolinguistic and practice theory(s), Jordanian accountants experience frictions and internal contradictions, 'split habitus/habitus clivé', driving them to compartmentalize/decouple their Arab and professional identities in a global accountancy context. Insights emanating from the study have implications for understanding and addressing unequal power and marginalization in professional accounting settings in Jordan and beyond.

**Key words: Accounting Profession, English linguistic capital; Bourdieu; distinction; split habitus; Jordan.**

## 1. Introduction

Business and management research is witnessing a ‘linguistic turn’, increasing attention to ways in which the global expansion of the English language in business is facilitating (or not) the work of multinational corporations and transnational institutions. Such research also shows how the implementation of English-language-based policies and practices in multinational corporations is a complex process, often disadvantaging professionals for whom English is not their first language (Boussebaa et al. 2014; Boussebaa and Brown 2017; Evans and Kamla 2018; Peltokorpi and Vaara 2012; Steyaert and Janssens 2013; Tenzer et al. 2014; Tietze and Dick 2013; Vaara et al. 2005).

In the accounting profession literature, several studies draw attention to the mobilization of English globally as an instrument of power, hierarchy, inclusion and exclusion (cf. Aburous 2016; Detzen and Loehlein 2018; Hammond et al. 2009; Spence and Brivot 2011). While many insights are gained from these studies, research is in its early stages, mainly focusing on either historical events related to the development of national professional bodies during or immediately after colonization (Hammond et al. 2009; Spence and Brivot 2011); or focusing on the contexts of large professional services firms based in the West (Detzen and Loehlein 2018). Little is understood, however, about the role of language in contemporary, non-Western and postcolonial professional settings, where globalization structures increasingly shape local practices; or how professionals in local settings respond to and interact with such forces. Our study aims to contribute new insights to this emerging body of literature by examining processes by which English linguistic capital is normalized and legitimized as integral to professional accountants’ distinction in Jordan.

For a linguistic capital (i.e., the competence in what is deemed as the legitimate form of language in a particular market) like English to produce ‘profit of distinction’, such as attractive career opportunities that lead to higher social positions (Popp, 2006), it needs to be acknowledged by agents

in the field (e.g., the accounting profession field in Jordan) as having “symbolic power in the form of prestige, status and reputation” (Hu 2009, 49). Knowledge of English, in some parts of the world, has become one of the most important cultural capitals or markers for professionals’ distinction (Hu 2009). Access to English education is not equal and depends on the possession of other forms of capital (e.g., economic capital), creating unequal relations of power and potential for symbolic and material profits (Hu 2009). To guarantee their privileged positions, holders of English linguistic capital employ different strategies to impose and normalize (embed in everyday practices and routines) English as a prestigious form of symbolic capital (Hu 2009). They are able to impose English as the most legitimate capital in the field and, thus, secure ‘a profit of distinction’ (Bourdieu 1991). Given the relations between English language normalization, professional distinction, and power within the Jordanian accounting profession, this study asks two research questions:

(RQ1) How do Jordanian accountants make sense of and interact with global, local and professional structures that normalize English as a legitimate professional language in their field?

(RQ2) What strategies do elite (powerful) accountants and non-elite (less powerful) accountants employ to gain power and distinction as English is normalized in their field?

RQ1 examines the role of social and professional structures in normalizing English linguistic capital, in a field characterized with tension between the global and the local. RQ2 focuses on elite and non-elite accountants’ micro strategies for the achievement of distinction, revealing how structural pressures surrounding utilization of English are normalized through day-to-day practices, influencing professionals’ positions and prestige. Meanwhile, the two research questions are bridged by Bourdieu’s concept of habitus, which we discuss further in section 2. Our analysis goes back-and-forth between accountants’ primary habitus, which derives from family values, language use and early education, and their secondary habitus, which develops in the professional setting. In linking

the macro and micro dimensions we respond to previous literature's calls to reveal the mutual constitution between structure and agency in constructing professional privileges and distinction (e.g., Ashley and Empson, 2013, 2017; Lupu et al. 2017). A sociolinguistic perspective here is novel and important, as engaging through English has specific implications for shaping professionals' dispositions and actions (Boussebaa and Brown 2017), as this study will show.

Our research is informed by semi-structured, face-to-face interviews with 27 Jordanian accountants at different professional levels. Our participants represented what we termed elite, powerful accountants in senior positions (e.g., partners in Big 4 firms, managers, CEOs, CFOs, chairpersons) and non-elite, less powerful accountants (e.g., junior accountants, financial controllers, chief accountants) in order to develop a more comprehensive sense of how English is practiced and normalized in Jordanian accountancy. Jordan is an interesting site to explore such issues as both the authority of English and resistance to it emerged with colonization and persist today. Jordan was shaped as a modern State by Britain in the early 1920s. English linguistic capital has since remained influential, especially through Jordanian elites educated in Anglo-American environments. Meanwhile, the Arabic language among Jordanians is associated with a rich legacy of poetry and literature, the golden era of Islamic civilization and pan-Arab nationalism (Suleiman 2003). It is the 'official' language, supported by the public educational system. We maintain that issues of domination and resistance through language, as embedded in the early socialization of Jordanians, provide an additional layer to the analysis of professional power in a contemporary context.

In our analysis we rely on Bourdieu's practice framework and sociolinguistic concepts to address the research questions (Bourdieu 1977, 1985, 1986, 1991). The practice approach helps us examine the agency-structure interplay, as we show how accounting internationalization and transformations at the juncture of the local and the global are enabled or contested through micro

routines and the strategies of professionals. For Bourdieu, field practices and agents' habitus influence one another (Bourdieu 1977). Focusing on practice can reveal the dynamic, unofficial or peripheral ways in which actions are linked and how these actions become embedded and normalized in professionals' habitus and daily routines (Carter et al. 2008; Harvey et al. 2020).

With a focus on practice, we aim to provide two main contributions to the professional accounting literature. First, we address calls for more research on how different forms of capital become valued in a given country's professional context; especially outside the West (Annisette 2017; Ashley and Empson 2017; Carter and Spence 2014; Carter et al. 2015; Cooper and Robson 2006; Lupu and Empson 2015; Suddaby et al. 2007). We extend this literature by paying attention to the specific role of English linguistic capital as a form of cultural capital in professional accountants' distinction; and by revealing how professionals' strategies at all levels interact with structures that re-produce, filter and adjust power through language. Second, we contribute to Bourdieu's scholarship in the professional accounting context (e.g., Ahn and Jacobs 2019; Ashley and Empson 2017; Carter et al. 2015; Harvey et al. 2020; Lupu and Empson 2015; Malsch et al. 2011) as we show how the largely overlooked Bourdieusian concept of split habitus (or habitus clivé) is relevant to understanding how individuals in postcolonial settings navigate a professional world where globalization discourses and structures dominate and where English increasingly displaces their native language and shapes their professional identities. Such contributions have implications for understanding and addressing unequal power and marginalization in professional settings in Jordan and beyond.

## **2. Theoretical framing: Bourdieu's triad, sociolinguistics and practice theory**

For Bourdieu, social struggles take place in specific social fields, with each field having its specific norms (Bourdieu and Wacquant 1992) that are normalized and influence agents' socialization.<sup>1</sup> Within any specific field, agents employ strategies to enhance their capital, which can present itself as: a) economic: property, wealth and access to finance, b) social: networks and connections, or c) cultural: education, diplomas and certificates (Bourdieu 1985; Maclean et al. 2010).

One form of cultural capital is linguistic capital. According to Bourdieu, the power of language emerges when the State establishes a standard or 'official' language that typically corresponds to the linguistic and cultural capital of the dominant and ruling classes (Spence and Brivot 2011). Linguistic capital accrues through familiarity with the 'official' language and becomes symbolic as it is legitimized (Bourdieu 1977, 1991). It becomes relevant as a sign of distinctiveness when practices generate unequal opportunities (mainly through education) to attain proficiency in the official language. It is this unequal access to linguistic capital that produces 'profit of distinction' in social interactions. Dominant actors accrue 'profit of distinction' as "valued ways of speaking can be converted into desirable career opportunities that lead to higher social rank" (Popp 2006, 6). To maintain their distinction and ensure their own upward mobility, dominant classes continuously strive to distinguish themselves from the dominated (Bourdieu 1991). Linguistic capital, therefore, influences the strategies individuals employ in order to gain privilege and distinction in the field.

The accumulation and actualization of the various forms of capital result in symbolic power, defined by Bourdieu (1991, 170) as "an almost magical power which enables one to obtain the equivalent of what is obtained through force (whether physical or economic)". Symbolic power is only effective in constructing reality if it is 'misrecognized', that is, if the processes and structures

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<sup>1</sup> Readers in need of a comprehensive introduction to Bourdieu's works may look at Bonnewitz (1998), Harker et al. (2016) or Sayer (2017).



generating symbolic capital are not consciously acknowledged (James 2015). For example, one's distinction in a given field may be viewed as the result of superior performance – without questioning the conditions that underlie and produce such performance. Such misrecognition shifts struggle from 'rough' to 'soft' forms of violence. Bourdieu calls this symbolic violence. “the effective means of exercising symbolic power...It is gentle, invisible violence, unrecognized as such [and] emerges when the dominated perceive their condition as natural” (Spence and Brivot 2011, 171). For example, as a certain form of linguistic capital (like English) is legitimized and gains symbolic power in a certain field (e.g., accountancy in Jordan), it becomes an arrangement of domination and expression of power. The normalization and acceptance of its use, even by those who do not sufficiently possess it, are forms of symbolic violence and power asymmetries between agents.

Forms of capital and power are closely connected to the concept of habitus. Habitus develops in response to field conditions in the early stages of individuals' lives. It operates as a 'mental map' guiding individuals in the social world (Bourdieu 1977). This 'mental map' generates perceptions, actions or strategies, but these are governed by historical and social structures that produce them (Bourdieu 1977). Thus, while Bourdieu attempts to acknowledge the relatively free and complex nature of individuals' social strategies, “social actors are in the end wholly governed by the generative schemes initially acquired via the cultures they inhabit” (Bourdieu 1977, 174; Harker et al. 2016). For Bourdieu, therefore, agents' practices largely reflect their habitus (Malsch et al. 2011).

Some authors find Bourdieu's work lacking when understanding the ability of individuals to resist current structures (Lo 2015). Bourdieu's concepts such as symbolic power and symbolic violence can appear deterministic or significantly limiting to individual's agency or ability of resistance (Sayer 2017). However, Bourdieu's 'theory of practice' opens up possibilities for resistance and agency, as it emphasizes the importance of studying the 'mode of generation' of

practice rather than the mechanical execution of the rule (Bourdieu 1977). It is through day-to-day practices, and opportunities to filter or adjust those practices, that agents learn how to function as accountants, waiters, teachers and so on (Harker et al. 2016). As occupational positions are sustained through practice, examinations of practices can help unravel the strategies employed and the role of habitus in influencing those actions (Bourdieu 1977). Dominant groups employ strategies by exercising their power to transform relations in the field in ways consistent with their own capital in order to maintain their privilege (Maclean et al. 2010; Harvey et al. 2020). Dominated groups, while less able to use the legitimized capital, often employ informal ‘tactics’ to facilitate practices that are useful to them (Lo 2015). In this way, all individuals’ actions relate to, reproduce and may, sometimes, reform wider social practices and structures (Bourdieu and Wacquant 1992).

Importantly in the context of our paper, Bourdieu contrasts primary and secondary habitus as two different modes of acquisition of cultural capital (Wacquant 2014). Primary habitus relates to dispositions developed and internalized early in life as individuals are socialized into family values, religion, early languages and learning experiences. The secondary habitus develops subsequently and intensely as individuals acquire what is considered legitimate knowledge within a specific field (Wacquant 2014). The larger the distance between the primary habitus and the dispositions required for professional mobility through secondary habitus, the more likely that individuals will have to deal with contradictions in their professional positioning (Friedman 2016). Bourdieu’s concept of *split habitus* (or habitus clivé) is useful in understanding these contradictions and their consequences. Bourdieu linked this concept to his own experience as he bore the incongruity between a humble social upbringing and distinguished academic achievement. He spoke of “a sense of self torn by contradiction and internal division”. This contradiction has a high cost on the “ontological coherence of the self” and it can lead to ‘hidden injuries’ (Friedman 2016, 130). While Bourdieu utilized the

concept of split habitus in relation to frictions between one's class position and the individual's position in other social fields, we find the concept helpful in revealing how postcolonial subjects deal with tensions or reconcile global and local demands in their professional and social lives.

### **3. Globalization, power and distinction in the accounting profession field**

The accounting profession literature has utilized different theoretical perspectives, including those of Bourdieu, to understand accountants' social positioning, hierarchy and distinction (e.g., Ahn and Jacobs 2019; Carter and Spence 2014; Lupu and Empson 2015; Lupu et al. 2017; Ramirez 2009; Spence et al. 2015; Zhu et al. 2021). The research points to the largely accepted power relations and the interests of the more powerful that, typically, legitimize and replicate social inequalities. Mainly conducted in Western contexts, the studies show the importance of certain capitals in constructing professional power and distinction. Anderson-Gough et al (2000), while not directly using Bourdieu, highlight the importance of social capital in promotion processes. Other studies indicate how cultural capital, accrued from prestigious education and qualifications, is key to gaining distinction in accountancy (Ashley and Empson 2017; Spence et al 2017). Spence et al (2015) link professional power and distinction to globalization after exploring how, in four Western countries (UK, Spain, France and Canada), the terms for promotion to partner levels in Big 4 firms are closely aligned with economic capital (see also Barrett et al., 2005; Harvey et al. 2020; Paisey et al. 2020).

These studies provide useful insights into professional power and distinction, but much remains to be learned about what, how and why different forms of capital become valued in a given context, especially outside the West (Carter et al. 2015). In particular, the importance of cultural capital in accounting professional settings is largely underplayed (Spence et al. 2015). Spence and Brivot (2011, 180) illuminate the importance of paying specific attention to linguistic capital, because it "ceases to be a mere subset of cultural capital and language comes to be an exclusionary mechanism

in its own right". However, only a handful of studies explore the linguistic dimension of accountants' professional distinction. Hammond et al (2009), in the context of South Africa immediately post-apartheid, show how language and cultural competencies, alongside race and economic power, remain mobilized by accounting professional bodies to sustain privileges gained through racial exclusion, ensuring the continued marginalization of Black South Africans. Spence and Brivot (2011) provide a historical account of the role of English linguistic capital as a mechanism of professional closure in mid-nineteenth-century Canada. As business was dominated by British migrants in Montreal, the profession was largely restricted to Anglophones via bylaws that required passing English-language practice-related exams and paying a fee that was not universally affordable. Detzen and Loehlein (2018) explore a contemporary context, analyzing the effects of a global language policy in Big 4 auditing firms in Luxemburg. They explore tensions between formal monolingualism policies and individuals' multilingualism. They found that the English linguistic capital of different nationality groups acts in both: creating social bonds as a common language, especially sharing the client's language; and introducing an 'othering' between the different nationality teams in the firm. Turning to our own context, the Jordanian accounting profession, Aburous (2016) focuses on macro-level processes of Westernization and attributes the expansion of English in Jordan to colonization and missionary-led education. Aburous argues that English language use, alongside wider forms of Westernization, is influential in processes of exclusion and inclusion.

The aforementioned literature hints towards the importance of class and education (primary habitus) in gaining elite professional status through language. There remains a need, however, for specific attention to the micro-dynamics of day-to-day practices, strategies and coping tactics that different professionals employ. This includes attention to language choices, as this dimension is largely overlooked in the literature. In exploring such strategies, it would also be useful to distinguish

the strategies of elite and non-elite accountants to gain insight into the ability of different agents to negotiate structure and reproduce/bring change in professional settings.

### *Elite professionals' strategies*

Spence et al. (2017) draw attention to the importance of studying 'expert' professional elites' mindsets and behaviors, as these play a central role in shaping social structures within and outside professional fields. The majority of studies on professional positioning and hierarchy agree that individuals from upper social classes and with elitist education fit better within the network of corporate professional elites (Harvey et al. 2020; Maclean et al. 2010 Lupu et al. 2017; Ashley and Emspon 2017). Through private schooling, these individuals accumulate appropriate capital and tend to move up the corporate ladder faster (Hammond et al. 2009; Aburous 2016).

The literature provides insights into how elites employ strategies to maintain their dominance in the accounting field. Spence et al (2017) offer various examples of how professional elites (in Western contexts) continuously engage in strategies that use social capital gained through networking to convert cultural capital, such as business ideas, into the economic capital of fees for services. In non-Western contexts, the postcolonial branch of professional accounting studies highlights the ways in which elites, both Western-imperial and local collaborators, attempt to monopolize the field to match their skills and backgrounds (e.g., Annisette, 2000, 2003, 2017; Chua and Poullaos 2002; Sian 2007; Ramirez 2009). These studies also highlight how privileged professionals with Western education and certification, and Westernized images of what constitutes an accountant, gain distinction in the post-colonies (e.g., Annisette 2003; Hammond et al. 2009; Gallhofer et al. 2011; Thomson and Jones, 2016). However, the majority of these studies focus on historical aspects of elites' strategies before or immediately after independence. In contemporary settings, insights into how elite professionals justify their privileges or employ strategies for upward mobility, particularly

through less official means such as day-to-day practices, remain to a large extent under-researched (Annisette 2017; Carter et al. 2015; Harvey et al. 2020; Maclean et al. 2010; Lupu and Empson 2015). We address these knowledge gaps by providing a fine-grained analysis of how elite Jordanian accountants shape the linguistic agenda in the accounting field through day-to-day practices, linked to the historical and structural conditions of the field, to maintain their privilege and distinction.

### *Non-elite professionals' strategies*

Little research focuses on the coping strategies of non-elite professionals, or how they shape their field (Durocher et al. 2016; Reay et al. 2009; Spence et al. 2015). For Bourdieu, modern societies are increasingly based on class separation, exclusion and domination. He thus calls for specific attention to the agency of non-elite actors, who suffer from dominating neo-liberal policies, to facilitate a more democratic and fairer society (Fuchs 2003). It is this concern that motivates our investigation of the everyday linguistic discourses, practices and strategies employed by non-elite accountants in their struggle for distinction in their field.

A number of studies, mainly outside the accounting literature, show that junior-level professionals are often less questioning of socialization processes imposed by elites and frequently endure symbolic violence as they internalize upward social mobility criteria set to suit the disposition of that elite (Boussebaa and Brown 2017; Tietze and Dick 2013). However, Reay et al (2009) reveal that even when there is a lack of congruence between one's primary habitus and the objective conditions in a field, this does not mean that individuals cannot succeed in their professional careers. Using the case of low-income students in elite universities, Reay et al (2009) argue that students' reflexivity on their own habitus, together with their academic dedication, may help them override their habitus and succeed, at least academically. In these situations, students resort to coping strategies that address the challenges they face as they move back and forth between different social

fields, or class environments. However, this resilience, while beneficial to the career progress of some professionals from less advantaged social backgrounds, often operates to reinforce current structures rather than challenge or change them (Durocher et al. 2016). In a similar context, Aries and Seider (2007) explore coping strategies employed by low-income students when their primary habitus encounters incompatible conditions in a high-income university. Some students distance themselves from their past, while others compartmentalize the old and the new selves, allowing them to coexist.

All of these studies were carried out in Western contexts and the majority outside the accounting field. In non-Western contexts, some postcolonial studies hint that, at the intersection of the local and global, some non-elite professionals are able to cope, modify or challenge the dominance of the global elite professionals (Barrett et al. 2005; Belal et al. 2017). However, attention regarding how these strategies are specifically linked to linguistic daily practices in the accountancy field is still needed (Detzen and Lohlein 2018).

In summary, while previous research sheds some light on the processes of elite professional accountants' positioning and distinction, it mainly focuses on powerful actors in Western contexts. Understanding the role of linguistic capital in the process is still in its infancy, especially vis-à-vis postcolonial contemporary contexts. Our study aims to add to this emerging literature by highlighting English linguistic capital as integral to professional accountants' distinction in a contemporary postcolonial context; and by focusing on the strategies, both formal and informal, that are used in elite and non-elite accountants' daily practices, particularly those that, in the context of globalization, reproduce, filter and adjust power through language.

#### **4. Language use in Jordan**

While Arabic is the primary language in Jordan, English acquired value as the British sought to produce an English-proficient class to work for the colonial administration (Barakat 1993). Typically,

British colonies have either kept English as an official language, or continued to utilize it. In Jordan the colonial effects persist, today, through unequal access to English in education (Aburous 2016). Meanwhile, meanings attached to Arabic have been changing over time. Until the 19<sup>th</sup> century, Arabic was closely associated with Islam but, by the late 19<sup>th</sup> century, Arabic itself, instead of Islam, unified Muslims, Christians and Jews to resist Ottoman authorities (Suleiman 2003). In the 20<sup>th</sup> century, Classical Arabic, the writing and formal speaking form of Arabic, also represented in the Quran's orthography, was made Jordan's official language, following the European idea that a nation entails a national language (Haeri 1997). While Classical Arabic is rarely used in oral communication amongst Jordanians,<sup>2</sup> it remains the official language, as for the majority of Arabs it represents the most perfect form of Arabic, uniting Arabs politically and culturally and serving as a symbol of collective resistance to imperialism (Suleiman 2003). Classical Arabic is, therefore, Jordan's official language, used as a medium of education in public/State schools and in the State's speeches and institutions (Haeri 1997). Despite its declining role in some domains like sciences and business, Classical Arabic remains the language of literature in most printed material (Haeri 1997).

In recent times, there has been a decline in the Jordanian State's support for its official language, which can be explained by socio-economic developments. As resources were limited and economic dependency increased in the late 1980s, Jordan joined the globalizing neoliberal trend, privatizing government assets and liberalizing trade, and involving the World Bank in numerous policies and sectors including education.<sup>3</sup> Between 1997 and 2002, Jordan became a member of the World Trade Organization, signing various free trade agreements with Western countries, further

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<sup>2</sup> In some Arab countries or areas, the local, oral dialect of Arabic could be very different from Classical Arabic. But generally most Arabs are able to understand local dialects in other regions, due to the significant influence of Classical Arabic on these dialects.

<sup>3</sup> World Bank Report No: 46824-JO.



intensifying trade liberalization.<sup>4</sup> Legislation was enacted with the aim of presenting Jordan as an open international business partner, with closer political and economic alliance with the West (Al-Akra et al. 2009). These steps reinforced the value of competence in the English language and, accordingly, from the early 1990s the Jordanian state reduced its support for its official language in favor of the language of globalization. In the education system it increasingly encouraged English education in public universities and introduced English earlier in the State school system. Furthermore, it privatized many elementary and secondary schools in which the majority of subjects, particularly mathematics, sciences and technology, are delivered in English (Zughoul 2003).

Despite the drive towards using English as the medium of education, the majority of Jordanians continue to be educated in free State schools in Arabic. Only the wealthy are educated in private schools, where they are socialized to perceive Arabic as not suitable for knowledge advancement or modern business. The process continues at the university level; indeed, many wealthy Jordanians prefer to have their higher education or postgraduate studies in English-speaking countries as this secures them further status (Aburous 2016). Accordingly, the system produces social elites largely composed of professionals, who tend to subscribe to Western values, Western models of consumption and mainstream views (Barakat 1993). This reflects the class structure of many Arab societies, where the upper classes tend to use prestigious foreign languages such as French in North Africa and English in the Middle East (Suleiman 2003). In Bourdieusian terms, unequal access to English in the education system allows the small but relatively wealthy elite to accrue linguistic and cultural capital (Suleiman 2003). The system thus maintains and reinforces a pyramidal socio-

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<sup>4</sup> See for example The Investment Promotion Law No. (16) and its amendments for 2000; The Development Zones Law No. (2) for 2008; and Jordan's Executive Development Program for 2011-13 (<http://www.mop.gov.jo>).

economic demography, with a poor majority at the base, above them an increasingly shrinking middle class, and a small, relatively wealthy elite at the top (Gandolfo 2007).

In this context, tensions around language use are emerging. Some Jordanian intellectuals, for example, have voiced concerns about the reduced use of Arabic in many domains.<sup>5</sup> In response, in 2015 the Protection of Arabic Language law was issued, mandating Arabic for official events, official documentation, public campaigns, contracts, higher education, adverts, billboards, names of organizations, and official speeches ‘as long as it is possible’. However, it is not clear how effective these initiatives are. For example, official speeches abroad are still conducted in English,<sup>6</sup> and there appears to be little change in the use of English as the medium of instruction in higher education. This reflects the wavering position of the Jordanian State in supporting its official language.

Of relevance, here, changes in accounting education at Jordanian universities are consistent with the pattern described above, increasingly shifting to English (Zughoul 2003). The two most prestigious public universities have replaced the Arabic-medium accounting program with an English-medium one, based largely on American textbooks. Following Phillipson (2000), we view this as a form of dispossession of Arabic linguistic capital, as no parallel Arabic-medium program is accessible to all. The importance of English also extends to professional qualifications in Jordan. Historically, there are no dominant indigenous professional accounting associations in Jordan. Professional elite status is derived from association with the accounting profession of previous colonial masters, through bodies such as the Association of Chartered Certified Accountants (ACCA) or the Institute of Chartered Accountants of England and Wales (ICAEW),<sup>7</sup> and such associations

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<sup>5</sup> <https://www.jordantimes.com/news/local/world-arabic-language-day-marked-calls-its-preservation-and-promotion>

<sup>6</sup> For example, King Abdullah’s speeches at UN assembly 2016, and National Prayer Breakfast in Washington 2017.

<sup>7</sup> In the accounting field, Jordanian accountants have limited representation, outside audit. In 2003, The Accountancy Profession Law awarded Jordan Association of Certified Public Accountants (JACPA), the audit professional association, the authority to determine membership rules for the first time, but not regarding accounting or auditing standards or

require English proficiency in order to pass qualifying exams. Furthermore, the adoption of International Accounting Standards (IAS/IFRS) drives the use of English in Jordanian accounting practice.<sup>8</sup> The increased significance of English in contemporary Jordanian accounting is interesting as the field is composed almost entirely of Jordanian accountants and is relatively unaffected by direct foreign influence. Still, many Jordanian companies conduct English-language recruitment tests, accruing prestige to graduates of private schools, and to holders of Anglo-American university degrees or professional certificates (Aburous 2016).

## **5. Research methods**

The research that informs this paper was carried out in Jordan from January to March 2012. We have also carried out follow up interviews with five of our participants in October 2021 (see Epilogue section). We chose to focus on Amman and its outskirts, as this is home to nearly 80% of medium and large businesses (greater than 20 employees) in Jordan.<sup>9</sup> It is where the influence of English is more noticeable relative to rural Jordan, similar to other Arab urban centers (Zughoul 2003).

The analysis was based on digitally recorded semi-structured interviews with 27 individuals. Of these, 22 worked as accountants in various private sector industries; the remaining five were auditors. Unlike prior research that tends to restrict attention to power relations within Big 4 firms (e.g., Barrett et al. 2005; Carter and Spence 2014; Spence et al. 2015), we examined a broader range of professional contexts, to avoid an otherwise view of the rest of the accounting field as free of power struggles. Through globalization, Big 4 firms, together with their multinational clients, have

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regulations, which limits its authority. In Jordan, the High Council for Accounting and Auditing is the source of the official rules regulating the profession (Al-Akra et al., 2009). Overall, JACPA (approximately 500 members) is not perceived as an influential prestigious professional association like others in the literature.

<sup>8</sup> IAS/IFRS was incorporated into Jordan's company laws of 1997 and 2002 for all companies, except those with capital less than 100,000JD (Aburous, 2016).

<sup>9</sup> 2011 census.

become powerful in Western contexts. However, the local context affects the extent of this influence and shapes its outcome. As Belal et al (2017) demonstrate, using the case of Pakistan, financial markets are not as embedded in State-controlled economies as compared to the free market economies of the West. Family, privately-owned businesses maintain presence and influence, changing the way business decisions are made. Furthermore, Big 4 firms in a country like Jordan often operate through local intermediaries or affiliates due to local regulations, making their presence and their influence ‘incomplete’. Consequently, like Ramirez (2009) and Durocher et al (2016), we considered the relevance of including these local and privately owned businesses in our study.

We also aimed not to treat professional accountants as ‘internally homogenous’, paying more attention to their divisions (Spence et al. 2017). Thus, we made sure that our interviewees held different positions, from entry to executive and partner levels. We referred to accountants holding senior managerial positions (including CFOs, CEOs, partners in audit firms) as elite, powerful accountants, and to those in more junior positions as non-elite, less powerful accountants. Table 1 presents a list of the interviewees’ positions. Additionally, our interest in the interaction between primary (familial and educational) habitus and secondary (professional) habitus meant an interest in participants’ family background, language in school and higher education as well as in their professional training. While these personal characteristics are not highlighted in Table 1 (with the exception of educational language), they are referred to in the analysis.

[Insert Table 1 here]

One of the researchers was then based in Jordan and she identified interviewees, initially by approaching accountants in her network. She used snowballing techniques to expand the circle of interviewees and made it clear that she was open to interviewing accountants from diverse backgrounds holding any positions in accounting. The interviewer assured participants that the

research processes were designed to ensure their anonymity, and that no details included in the study would reveal their identities.<sup>10</sup> The overall open and frank accounts that we collected indicate that there was significant rapport between the interviewer and interviewees.

Interviews, averaging around 55 minutes, started with inquiries about participants' education and training backgrounds, to gain insights into their primary habitus. We then focused on participants' professional experiences, perceptions and strategies regarding English, to better understand the value of English in the accounting field, while attempting to illuminate the level of consistency or conflict between individuals' primary and secondary habitus. During the interviews, participants were asked to describe how language is used in daily tasks; how accounting standards were accessed and understood; and how language choices were made in accounting and auditing systems, training material, policies and procedures, meetings and oral or written communication. The researcher conducting the interviews also documented observations and collected documents including the language of reading material presented in organizations' lobbies; the language appearing on the screen in front of accounting staff; accounting documents in interviewees' offices; and sometimes magazines, books or annual reports.

Interviews were mainly conducted in Arabic, transcribed and later translated to English by one of the researchers.<sup>11</sup> The transcription and translation were subsequently compared to the original

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<sup>10</sup> The researcher conducting the interviews gained ethical approval from her institution to carry out the research.

<sup>11</sup> The interviews with the 27 accountants produced very rich data. Aspects of these data were included in another research project (Aburous 2016) that looks at Westernization of the accounting profession in Jordan with emphasis on education, training and professional conduct. That project excludes narratives from auditors and focuses on corporate accountants. While the role of the English language in this Westernization process is discussed, it is only one aspect of the Westernization process, lacking the depth explored in this current paper. The previous project does not focus on sociolinguistic or daily practice as we do in the current project, nor theoretically or empirically distinguished elite and non-elite strategies. It is not unusual for rich qualitative research resulting from interviews to be distinctively presented in different projects (Gendron and Spira, 2009). While the two projects share the data, they address professionalization processes in Jordan from peculiar and distinct angles. No similar quotations are used in the two articles.

Arabic recording by the second researcher. During this process we realized the rich nature of the narratives as participants opened up and discussed their positions in the accounting profession in Jordan. We, therefore, decided to translate the interviews in their entirety in order to have flexibility in bringing emerging topics to our analysis.

Both researchers are native-Arabic speakers with many years of work and education in English-speaking countries. Furthermore, the researcher conducting the interviews was born in Jordan and shared many experiences of life and work as her interviewees. However, as researchers working between cultures, we are aware that linguistic translation is not unproblematic (Evans and Kamla 2018). Researchers translating their data engage in a creative practice of transforming and decontextualizing meanings between cultures. This process is political, involving different dimensions of power relations, domination and resistance between the researcher/translator, participants and target audience (Steyaert and Janssens 2013; Kamla and Komori 2018). Inevitably, our research is bounded by the limitations of translation processes where some ‘loss of meaning’ is very likely (Boussebaa and Brown 2017). However, as we were aware of our ‘cultural-broker’ role (Kamla and Komori 2018), we tried to mitigate this ‘loss of meaning’ to some extent. For example, we kept notes of difficulties around translating certain concepts (like class) from Arabic to English; and we paid particular attention to code-switching.

Code-switching in our context comprises interviewees’ insertion of English words or phrases into predominantly Arabic speech. When this occurred we presented the English wording between quotes and underlined in the transcription. For example, the following quote indicates that the word “procedures” was uttered in English: *when we issue “procedures” they will most likely be in English.* Code-switching was used extensively, especially by senior managers. The interviewer, herself, also resorted to code-switching at times, although interview questions were always asked in Arabic.

Irrespective of intentionality, interviews' dynamics are, themselves, representative of field dynamics, indicating the extent to which code-switching is acceptable in the Jordanian accounting field.

We began the analysis while collecting the data to grasp arguments related to the topic. We then developed themes by grouping quotes, such as 'When English is perceived needed/used', 'English and promotion opportunities', 'English and education', 'English in society', 'English in everyday practice', 'Thoughts on globalization'. We proceeded to collect more data while simultaneously refining the coding and developing more context-specific subthemes. Despite our prior expectations about the importance of English in the accounting profession in Jordan, we were surprised by the extent to which English was embedded in daily practices and became influential to Jordanian accountants' career progression at all levels and all types of organizations. Indeed, as we discuss in more detail in the next section, some interviewees describe English linguistic capital as the single most important factor for their ability to gain promotions and progress their careers.

Our initial visits to the field were informed by postcolonial theorization on linguistic imperialism (e.g., Phillipson 2000). As we began our analysis, however, we realized just how much English linguistic capital carries symbolic power in the Jordanian accounting field. As interviewees explained the normalization of English in their daily routine activities, it became clear that Bourdieu's concepts of habitus, linguistic capital, symbolic power and symbolic violence would serve our analytical needs well for understanding the sources, uses, and implications of the expansion of English in accountancy. Consequently, our analysis paid specific attention to details around how elite accountants use rhetorical strategies, i.e., narratives 'as a vehicle for self-legitimization, (re)framing their accounts of their own success and justifying their position to themselves and others' (Maclean et al. 2012, 17). We also paid attention to non-elite accountants' coping strategies and how they simultaneously seem to internalize linguistic practices and processes resulting in their subordination

in the profession as well as resisting or transforming them. The analysis was an iterative process, left intentionally open to voices emerging from the narratives. For example, as we observed and heard about how English is perceived differently inside and outside work, this became a theme in the data collection and analysis and helped provide insights related to primary and secondary habitus which were later refined through the concept of ‘split habitus’ (Wacquant 2016).

Throughout the analysis we were cognizant of two potentially limiting factors. Firstly, Bourdieu’s concepts were at times constraining. For example, he attributes the power of language to the official one, which is not the case in Jordan. Accordingly, we complemented his concepts with postcolonial studies on linguistic imperialism and hybridity (e.g., Bhabha 1984; Haeri 1997; Phillipson 2000) to explain why the English language can become powerful in postcolonial contexts. Secondly, we were aware that our own native backgrounds and language competence in both Arabic and English might bias the lens through which the analysis was conducted. Therefore, in our discussion we strove to link interviewees’ narratives not only to theory and literature but also to the specific context of Jordan, elaborating as much as possible on its particularities. We also sought to foreground participants’ voices by presenting numerous quotes throughout the analysis.

## **6. Analysis**

### ***The normalization of the English language in the accounting field***

This section addresses RQ1, interrogating how accountants make sense of and interact with global, local and professional structures that normalize English as a legitimate professional language in their field. Interviewees explained how the specific conditions and structures of the field in Jordan are increasingly shaped through forces of globalization, including IFRS, the Big 4 firms, and international accounting software systems. Each of these increase demand for English, normalizing it as integral to daily accounting routines. Accounting-English discourses and practices, therefore,



define what becomes legitimate capital in the field, giving English its symbolic power. However, as no dominance is complete (Bhabha 1984), our analysis suggests that this process of legitimization is not without ambiguities and contradictions as Jordanian accountants seek to reconcile their professional and social identities.

Interviewees' narratives around globalization and their profession seem to perceive English as an indisputable *lingua franca* in their field. For Accountant-2: "*globalization requires that everything is done in English*". Other terms such as 'international', and 'common-language' are also often used to explain the inevitable need for English. Indeed, English is the language used in many aspects of Jordanian accountants' work, such as accounting standards, corporate procedures and ERP systems. According to interviewees, English is more aligned with the 'professional language' of daily practices than Arabic. As CFO-5 explains:

*When you issue "procedures" they will most likely be in English...because this is an "international" company and they brought their own "procedures and they want to cascade it down into the organization, so it has to be in English". At times we translated them into Arabic, but their application is better if they are in the original language. (CFO-5)*

Similar notions are expressed regarding the implementation and interpretation of IFRS, where there is a lag between the issuance of the standards and their translation to Arabic:

*The most recent [2012]<sup>12</sup> IFRS are now available in English but not in Arabic yet. Why should I have to wait for the translation to come out? (Auditor-2)*

Evans (2010) maintains that English being the official language of IFRS promotes its use in non-English speaking countries – including in the workplace. Additionally, our interviewees echo

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<sup>12</sup> Content in square brackets is added by the authors to increase clarity of meaning.

previous studies (Evans et al. 2015; Gallhofer et al. 2011) in mentioning that even when translations are available, the Arabic translation may be hard to understand. For example:

*The translation is not always clear, it is easier if I translate myself because then, “at least”, I am reading accounting and I understand what it means. (Controller-1)*

Accounting standards, as a specific purpose language, contain both highly specialized dialects as well as words borrowed from everyday English. This makes these and other specialized accounting texts difficult to translate into other languages (Evans et al. 2015). Therefore, the ability to operate in the official language of management or business headquarters, or the language of procedures and standards, gives individuals access to corporate and professional information, shared spheres of meaning, and institutional debates (Charles 2007). For our interviewees, English language skills were perceived as empowering them to engage in their field’s global context. For example, the researcher carrying out the interviews also observed that most reading material in her participants’ offices are in English, including IFRS publications. These observations are in line with previous studies on language and power, where non-native English speakers portray positive attitudes towards English, perceiving it as allowing them access to global networks (Boussebaa et al. 2017; Charles 2007).

International accounting software is another instrument that, reportedly, contributes to normalizing the use of English. Auditor-2 explains that “outputs” and “descriptions” can be better in the software’s original English version than in Arabic translation:

*The “audit software” is in English...so are the “working papers”...In “local” companies most of the “communication” and “reporting” was in Arabic, but the new “software” has prompted the use of English...For example many companies are now using Oracle or Microsoft Dynamic and the Arabization of this software does not give you the “output” or “reports” you need. (Auditor-2)*

Such software systems, promoting English as the shared language of technology, are a significant prerequisite for the achievement of globalization, as they enable companies, countries and individuals to communicate with one another (Charles 2007; Pennycook 2014; Vaara et al. 2005). As with English language standards and procedures, software systems increase the use of English in the workplace locally, making English the language of accounting reports and outputs. The result is the promotion of English even in local companies where it is not widely needed.

International firms, such as the Big 4, also play a similar role. Interviewees explain how these firms establish a market for English by incorporating it in engagement letters, audit opinions, and consulting work including developing client procedures. In Jordan, Big 4 work papers are almost exclusively in English, as is their IFRS client training, compelling local businesses to accommodate, or mimic their practices. Some interviewees, like Director-1 below, mention that the normalization of English by the Big 4 has financial implications for the use of Arabic for policies and procedures:

*They [policies and procedures] cost us more because the “auditors” use English “mainly”, so when we discussed “fees” they wanted to do them [financial and audit reports] in English because otherwise they pay for translation, which they pass on to us so our “fees” become higher. (Director-1)*

Detzen and Loehlein (2018) examined how Big 4 firms adopted English as their official language as part of their internationalization processes. However, when there is a conflict related to the use of language (in the context of Luxembourg), they also showed that these firms can quickly adjust their linguistic practices, audit teams and reports to meet the client’s preferred language. These findings concur with the findings of other research that suggests that the client represents the most valued aspect of Big 4 firms’ activities (Anderson-Gough et al. 2000; Carter and Spence 2014). It is surprising, therefore, to find that, in Jordan, these firms are charging higher fees for Arabic translation, for Arab clients, in an Arab country. This could reflect a postcolonial legacy in which

Jordanian accountants, especially the elite, are themselves more comfortable with English and value English in their professional field more than Arabic (see later). As is the case in Continental Europe (Fredriksson et al. 2006), English is valued as the basis of facilitating ‘common-communication’ between the corporate center and its periphery. However, in Jordan, English is valued not only as a practical communication tool but also as a superior expressive device in the professional field, as compared to Arabic. For example, Auditor 4 perceives that “policies and procedures in English definitely look more professional and easier to read.”

Interviewees like Auditor-4 award more value to English in accounting, while reaffirming its status by mainly speaking in English.<sup>13</sup> As English is perceived as the original language in which intellectual ideas in accounting develop, it became “the language of the rational, moral, and civilized” (Pennycook 2014, 99). This is what gives English an image of neutrality and professionalism, distanced from its socio-political environment and less likely to be questioned or challenged (Pennycook 2014). Indeed, in our study, most interviewees overlook how English speaking countries, especially the UK and the US, have a pre-eminent role in accounting standardization (Botzem and Quack 2009), or how English is facilitating the transfer of ‘contested political ideologies’ through accounting regulations and standards (Ezzamel et al. 2007; Pelger 2016). Indeed, there is implicit recognition that, in contemporary contexts, globalization enables the ‘voluntary’ acceptance of Anglo-American imperialism (Vaara et al. 2005). Furthermore, our interviewees mostly do not question how English is constructing their professional identity in line with the Western model through the influence of the Big 4 (Gallhofer et al. 2011). Rather, English in the field is evoked as neutral and inevitable, disconnected from power relationships.

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<sup>13</sup> As indicated by the double quotes and underlines.

Through the lens of Bourdieu's theory of practice, interviewees' reflections on the inevitability of English and the restriction of Arabic in Jordanian accountants' habitus support the symbolic power of English as the language of professionalism. As Jordanian accountants describe market conditions, they forge a collective sense of identity in which English is closely linked to their professional roles in the field. When English is consecrated as the language of knowledge and technology, and when communicating in English is considered more professional, international and modern, Jordanian accountants become disposed to imbue English language skills with greater cultural capital than other skills in the workplace, as we illustrate in more detail later.

### ***Split habitus: reconciling tensions through compartmentalization***

Despite the overall acceptance of English as the professional language in the Jordanian accountants' field, the data suggest that tensions do exist between Arabic and English. Various interviewees mention that, outside the professional field, the use of English represents an attack on Arab and national identity. It was interesting to see that accountants from all ranks express this distinction. Simply put, Junior-1 states: *"I like(s) the use of English at work, but I do not like it outside because Arabic is our language."* Similarly, CFO-4, who expressed himself mostly in English during the interview, and considers Arabic in accounting 'unprogressive', protests the use of English outside work, perceiving its use as pompous, *'fantaza'*. Chief-2 also defends Arabic as a signifier of Arab identity, and implicates the broader use of English as an imperialist project, even though she does not object to English at work. Similar sentiments are expressed by Accountant-4:

*I don't see harm in being good at English for work purposes, but why adopt their culture as well? English music and English TV shows are impacting our society...OK, forget the traditions but let's be mindful of religion...Advancement now is wearing short skirts, continuous mingling with men, having an affair...those are considered acceptable behavior. And what we are not taking from the West is the technological advancement. (Accountant-4)*

The statements above reflect concerns around the potential cost of globalization for national, Arab and Muslim identities. They also point to the segregation of the professional and private elements of the social world. This is not unusual in postcolonial societies (Phillipson, 2008). Concerns around whether Arab identity is threatened relate to a broader state of anxiety that is shared throughout the Arab world of being globally left behind in technology and education (Suleiman 2003). It is commonly understood that Arab societies are in constant mourning for a glorious past, where Arabs and Muslims established a brilliant civilization but, today, remain at the margins of progress and technology (Gallhofer et al. 2011; Haeri 1997). These quotes, we argue, are manifestations of Jordanian accountants' split habitus, torn between cultural and national imaginaries about a glorious past, represented by Arabic, and globalizing Anglo-American imperatives represented by English. This split habitus is consolidated as actors enter the accounting field which, as we have seen, is largely constructed in English. We suggest that one way in which accountants deal with this 'hidden injury' is through compartmentalization (Aries and Seider 2007; Tamtomo 2018), allowing the two systems to exist side by side. In this respect, global English is legitimated in the pursuit of professional objectives and alliance with the global networks but, in private life, the national and local Arabic imperative remains cherished. This argument is supported by Chief-2:

*It's very important that they [children] know English...is necessary for a good future but also one should not forget one's mother tongue. For example, we are from a religious family so in the summer they go to learn Quran, either reading or memorizing. The Quran is in Classical Arabic and if they master that then they won't have any problems. (Chief-2)*

Her children attend an English speaking school so that they can 'succeed in life', but she tries to negate the displacement of Arabic from her children's education through summer Quranic lessons. We suggest that the interviewee is attempting to spare her children the daily struggles she faced in

her career due to English language demands that did not match her linguistic capital. She is doing so by equipping them with the linguistic capital that matches the professional field's conditions.

A number of interviewees, like Chief-2 and Accountant-4 above, link Arabic primarily to religion. This reinforces the compartmentalization process, as English becomes linked with technology and scientific advancement and Arabic with private, religious affairs. The quotes presented above are examples of what bilingual and multilingual sociolinguistic studies refer to as the 'indexicality' of language: a language attains certain meanings as it becomes associated with certain social contexts (Tamtomo, 2018). Once a language is considered by people to be pragmatically more powerful and useful in a certain social context, a process of 'erasure' of other language(s) takes place in that context, and these other languages become increasingly peripheral (Tamtomo, 2018). Just as Arabic has the greater linguistic capital in the religious field, English is placed in the professional field, so here Arabic becomes increasingly irrelevant:

*[English in accounting] is about making things easier...accounting is "mechanical, it's a mechanical process", ...there isn't much room for improvising in language in accounting...outside work it is a different story, Arabic becomes more important.*  
(CFO-3)

We interpret our participants' ability to compartmentalize between the professional and social fields as relating to the specific ways in which accounting is perceived as technical or mechanical, rather than social or political. English in the accounting field is often considered merely as a "medium for the transmission of given, factual knowledge" (Forey and Nunan 2002, 226). The notion that accounting knowledge is constructed through language (Evans 2010, Evans et al. 2015) or even culture or religion (Kamla 2015), seems not to be considered by our participants. As is the case with Arab Syrian accountants when adopting IFRS (Gallhofer et al. 2011), Jordanian accountants uncritically consume discourses around accounting that mainly originate in Anglo-American

contexts, justifying the unquestionable adoption of English-language IFRS by shaping accounting as mechanical and apolitical.

Such perceptions set the accounting field apart from other Jordanian professions, even though they too may have witnessed shifts to English to varying degrees. For example, the Jordanian judicial system functions primarily in Arabic. The codes are in Arabic, as are court proceedings. Lawyers cannot adopt technologies incompatible with Arabic in their daily practice and documents, even if they wanted to. Similarly, in the medical profession, while references and education are primarily in English, as is much medical software, doctors and nurses nonetheless have to maintain both languages as they interact with an Arabic-speaking population of all socioeconomic levels. Therefore, while further research is needed on the extent of ‘Englishization’ in other professions (see Evans et al. 2015), it seems that in the Jordanian accounting context the normalization of English language use is facilitated by the conceptualization of the field as purely technical and mechanical.

It is interesting to observe that while participants employ compartmentalization as a strategy to balance global demands in their profession with local demands for Arab and Muslim identity, they portray little concern to develop the Arabic language in their professional field. This apparent lack of an ‘alternative’ imagination that counters the global dominance of English seems to hinder their ability to “build positive identities that move easily between the local and the global” (Hickling-Hudson 2003, 393). Some interviewees also seem unable to reflect on the contradictions in their own narratives, as these were heavily scattered with English borrowings (code-switching). Notice CFO-4’s answer to the question as to why he used English so extensively at work and in his speech:

*That's a good question, actually I never thought of why. I think it's the language of the century or the economy...I've never actually...I don't... probably because*



*I don't know how to “type”<sup>14</sup> in Arabic and I learned accounting and finance in English, so that's probably why we use it...But why we use English I don't really have a good answer, it's a good question. (CFO-4)*

CFO-4's response is an example of Bourdieu's assertion that much of what influences us does so “below our reflexive radar, and is all the more powerful for that” (Sayer 2017, 1). Use of the English language is natural to our participants because their habitus is “constructed according to cognitive structures that are issued out of the very structures of the world” (Sayer 2017, 7). Further, the data suggest that tendencies towards the inevitability of English in the global context reduce instances of reflexivity around compartmentalization. Phillipson (2008) argues that as a language (e.g., Arabic) is eliminated from a certain domain (e.g., accounting), social cohesion is threatened in that field. Accordingly, the next section demonstrates this threat to social cohesion in the profession, and how this process of compartmentalization (regardless of intentionality) mainly serves the cultural capital of the elite accountants, by reducing the overall resistance to English, and making it easier to reproduce elitism based on English linguistic capital in the professional field.

### ***Professionals' linguistic strategies in the field***

This section aims to provide answers to RQ2, interrogating the strategies that elite (powerful) and non-elite (less powerful) accountants employ to gain power and distinction in their field. It shows how actors internalize and/or react to the structures of their field as presented in previous sections, and how they enact them through day-to-day mundane practices. While the narratives do not reveal overt resistance to the normalization of English in their field, some non-elite accountants employ

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<sup>14</sup> Arabic letters are completely different to English letters and Arabs write from right to left. This makes keyboards in Arabic much more difficult to deal with for those who were mainly educated in English. It is not unusual for Arabs who were educated in English to find it difficult to type in Arabic, reflecting further the role of technology in the process.

subtle and continuous processes of adaptation to dominant discourses that open up spaces for diverse and hybrid linguistic practices in the profession.

*Elite/powerful accountants*

The data suggest that IFRS, ERP systems and technologies are all incorporated into daily professional practices, particularly by senior managers, to secure the standardization of English in accountancy; and, furthermore, that this is one particular means by which senior managers exercise their power in legitimizing English. A few CFOs mention that, upon being hired, they replaced the Arabic language accounting system with an English one, or a bilingual one with English set as the default. CFO-4 implemented an English-language ERP system and began distributing English financial statements. He states: *“I distribute the English statements; I don't distribute the Arabic statements.”* Producing financial reports in English potentially increases the demand for English in related conversations with employees, reinforcing it is legitimate linguistic capital in the field (Charles 2007).

Another technology-related strategy is e-mailing in English. While meetings and verbal communication remain mostly in Arabic, with code-switching to English at times, most managers send e-mails in English to Arab staff, exerting pressure on recipients:

*Also the executives make us, or actually they don't make us but they themselves are used to English and they don't know how to type in Arabic so they “e-mail” us using English which means we have to respond in English...They are all Jordanians...and they are more comfortable with using English because they graduated from British or American universities and are used to communicating in English, so this makes it essential for us to use English. (Chief-1)*

Work requests from managers carry authority, and when combined with the use of English this re-produces the hierarchical power relations that have been embedded in Jordanian's primary habitus since British colonization. As Chief-1 mentions, senior managers in Jordan are more likely to be educated in English, which reinforces the mental connection between accounting knowledge

and the English language (Haeri 1997). The symbolic power of English exercised in the e-mails activates a primary habitus in the less powerful accountants who are predisposed to respond to it, thus acknowledging it, as Chief-1 implicitly mentioned. It is interesting to note that this is also the case in local companies which, otherwise, have little requirement for English. CFO-6 notes that the work in his company, in common with most Jordanian companies, could be conducted in Arabic, and most of the employees are educated in Arabic. Nevertheless, he encourages employees to replace Arabic with English, at least in emails:

*I write all “documentation” and “emails” in English, they [staff] write in “both”. I encourage them to use English just so they improve their “language”, because I feel that they have some weaknesses in English. And sometimes they even write their emails in Arabic...I do it to help them improve their language skills...most of their “educational background” is in Arabic. Most of our “business” is “local” whether with “suppliers” or “customers”, so most of our invoices are in Arabic...I am honestly used to English more because of “my experience”, it's become easier for me to express in English and to use the accounting terminology in English. (CFO-6)*

CFO-6 calls his accountants' difficulties to send emails in English a 'weakness', despite their work not being directly linked to that language. His perception of English linguistic capital as the yardstick of professionalism is indicative of the professional habitus he acquired working for a Big 4 firm, which he contends had a significant impact on him. Despite CFO-6 claiming that he intends to 'help' his junior employees gain linguistic English capital, his insistence on emailing in English is an example of a symbolic strategy that imposes managers' vision of the professional world and their own position in it (Bourdieu 1985). Another CFO also insists on emailing in English, in this case clearly affirming the division between himself and those receiving his communication:

*“The problem I have” is that I write an “email” in English and it goes to someone who reads it but does “something totally different from what I wrote in the email” because they don't understand it, and I would have written it in very good English, but it's how they interpreted it. “They don't know English well” to comprehend it properly and this happens a lot so they do the wrong thing or they come back and ask me what*

*they should do, so “I repeat the whole thing [verbally] in Arabic anyway”, it happens a lot. (CFO-4)*

The two CFOs’ insistence on English language emails contributes to affirming differences between them and their subordinates as they re-enforce their agency to employ their own choice of language (Bourdieu 1991). CFO-4’s assessment of the accounting field indicates that, to him, it is acceptable to repeatedly send emails in English at the cost of being misunderstood. We interpret this insistence, despite inefficiency, as indicating a personal rather than organizational objective, as he accrues profit of distinction from it. The hegemony of senior managers’ linguistic capital is less about formal imposition from above (through corporate linguistic policy for instance) than it is about semi-conscious imposition during everyday practices within unequal societies (Sayer 2017). We doubt that the senior managers are always aware that they are practicing a form of symbolic violence on junior staff. Instead, symbolic violence is “practiced in and through ignorance, and all the more readily in that those who practice it are unaware they are doing so, and those experiencing it unaware they are experiencing it” (Sayer 2017, 8). Therefore, while managers are exercising agency, their actions are largely facilitated by globalizing accounting structures and broader discourses that are, at least linguistically, congruent with their earlier training.

Generally, in the narratives, especially those of senior managers, English linguistic capital emerges as a legitimate category indicating merit. This link appears to justify holding senior roles based on English language competence. Junior-level accountants who do not possess sufficient linguistic capital are perceived as not willing to put in the hard work. Auditor-5 provides a good example of these narratives:

*“We have two options”, people either make the effort [to learn English] or not. There are those who “can compete and others who cannot compete” ... “He who is not going to compete will find himself out”. It is not the “system” that is turning him into a “loser”, he is a “loser”. (Auditor-5)*

The established link between English proficiency, hard-work and subsequent perceptions of merit fosters the development of superiority-inferiority relationships between the professionals who possess the required linguistic capital and those who do not. This means that particular accountants are then considered to be either ‘winners’ or ‘losers’, suitable or not for holding top positions (Vaara et al. 2005). This focus on an individual’s merit through language use is an example of how misrecognition of symbolic power may work. It diverts attention from the unequal distribution of economic and cultural capital in the primary habitus and confirms the elites’ “natural” deservingness of their distinction (Sommerlad, 2014). As English proficiency becomes a legitimate category of merit in Jordanian accountancy, promotion to managerial positions becomes logically linked to it. CFO-3 neatly summarizes this link between linguistic capital and seniority:

*You don't say I won't take an “entry-level” accountant because he doesn't speak English, even though English is fundamental but at that level you can forgo that requirement and manage, but this person will not move up unless he develops himself...they either pull themselves up or they are cornered...they remain in the lower levels and the “maximum” they can reach is “chief accountant”. (CFO-3)*

Those placed within the ‘loser camp’ are likely to be the most disadvantaged in the longer-term in regard to their career progress and be excluded from ‘decision-making’ positions (Vaara et al. 2005). As CFO-3 explains, accountants are divided into ‘us’ and ‘them’, those who ‘can’ and those who ‘cannot’, based on their linguistic capital (Charles 2007). He goes on to explain that senior managers come to perceive their own positions as naturally linked to their linguistic skills:

*Because “again” a fundamental aspect of any “high-ranking position” is “communication”...I am not doing “debits” and “credits” now, I am mostly in meetings...you need the ability to speak and listen and if the world around you is using English and you don't know English then you are lacking the “skills” required for your job. (CFO-3)*

English linguistic capital is, therefore, integral for Jordanian accountant elites' perception of themselves as members of the 'international business elite' (Spence et al. 2015), engaged mainly with decision-making and business development. Just as 'meetings' are for senior managers, 'debits and credits' are for juniors. Conditions of ascending to higher positions differ from one context to another (Maclean et al. 2010) and, in Jordanian accountancy, securing and maintaining profit of distinction requires maintaining the unequal distribution of access to English linguistic capital:

*English at these [junior] levels may actually be a liability because we may have "turnover". If someone has good English skills and is a graduate of a "good school" then I may face a problem. This person may demand a "career path" because his "background" and ambitions are different, he may leave quickly...I personally may hire the one from East Amman, not West Amman because he will stick around and won't jump around. (Director-1)*

The selection process described here perpetuates existing patterns of class advantage. Comparing linguistic capital between the relatively deprived East Amman and affluent West Amman marks accountants' social position within the social hierarchy (Phillipson 2000; Pennycook 2014). The exclusion of accountants who lack the required linguistic capital from senior positions is central to maintaining the competitive advantage of elite professionals (Ashley and Empson 2017). Our point is that the dividing power of English proficiency in accounting can reproduce earlier divisions. Class-based linguistic variations in wider society, as already discussed, tend to have the upper classes using the prestige language of former colonizers (Haeri 1997). Arguably, this colonial link relates not only to language but, also, to notions of embodying a professional persona:

*One of the people who was competing with me for the job was from a traditional [local] university and knew accounting much better than me but he did not have the good skills using "techniques of social networking"...he lost all the "battles" because he did not have the right skills like myself, "I wine and dine" and, you know, all that stuff. (Chairman-1)*

The focus on the field's most valued cultural capital is, therefore, accompanied by an emphasis on how that capital is embodied by participants (Lupu and Empson 2015; Ashley and Empson 2017). To elaborate on possessing the 'right skills' Chairman-1 uses the idiomatic English expression "I wine and dine" that would be less meaningful, and indeed unwelcome, if spoken in Arabic. English language, therefore, closely affiliated with the culture of English speakers, is a powerful symbol in shaping the social categories surrounding Jordanian accountants. It is a useful proxy for the division of labor based on class. Furthermore, the constant borrowing of English terms in the speech of Chairman-1 and other senior managers represents another feature of 'class habitus' (Bourdieu 1991). In the previous section, the elite accountants maintained that English is only acceptable in the professional field and not outside of it but, now, we see that their narratives often reveal its relevance to their daily lives and their positions as elites in Jordanian society. These narratives demonstrate the constitution of a meaningful link between structure and agency: the disciplinary practices associated with English intertwine with the cultural identities of elite Jordanians, shaped by professional-societal rules.

#### *Non-elite/less powerful accountants*

Initially, we found that most non-elite, less powerful accountants demonstrate resignation and complicity to legitimizing the power of English in their field. Their narratives echo those of senior managers in valuing English, while devaluing technical skills:

*There are geniuses who excel at what they do, but their English skills are not advanced for some reason or other so they lose out. What you need for a good [accounting] career in Jordan is English. (Accountant-4)*

Accountant-4 is a recent graduate, educated in Arabic throughout her primary, secondary and the majority of her university education. In a short period into her first accounting position,

Accountant-4's observation is that English competency is the most valued skill for her career, partly because she lost a few work opportunities at mainly international firms that she attributed to her being unsuccessful during English language screening. The normalization of English in the field can cause alienation, intimidation and a sense of shame for some, and Accountant-4's 'painful' experiences resonate with Ashley and Empson (2017), who found that elite professional firms tend to employ candidates with similar and limited forms of cultural capital. Senior-1 similarly explains why he does not apply for jobs in international firms: "*perhaps I am intimidated a bit because they all speak English and I wonder how I can manage.*"

Terms like 'intimidated', 'holds me back', 'taken against me', 'face a problem' and 'prefer not to say anything' are repeated often by participants with limited English skills. Jordanian accountants recognize the prevalence of the linguistic market – as well as the legitimate state of English and forms of it:

*[Work] is all about talking to people, having conversations, and not shying away from speaking for fear of being made fun of. This is something that holds me back, pronouncing a word [in English] wrong and having someone making fun, so I prefer not to even say anything. (Controller-2)*

Controller-2 believes that his own English language skills would not be received well in international firms. This sense of alienation is a form of *linguistic violence* (Bourdieu 1991). In the context of strongly hierarchical, unequal fields, the inability of those in less powerful positions to speak in the form that is deemed legitimate can condemn them to silence (Sayer 2017).

Generally, the criteria for accessing better-paid jobs and promotions based on English seems internalized and accepted by the majority of non-elite accountants as legitimate. Their coping strategies, therefore, focus on improving their linguistic capital to fit the field's conditions. Most point out that they are investing in English learning to increase their economic capital while also



reconstructing their social identity as professional accountants. With English becoming *lingua divina*, the practice of English learning is spreading among professionals in most non-English speaking societies (Phillipson 2008). Many junior-level interviewees maintain that difficulties in carrying out routine tasks at work because of a lack of English prompt them to employ efforts to enhance their linguistic capital through English language courses. In addition to attending English courses, less powerful participants exhibit some creativity in tackling the English language challenge in their daily activities to resist total marginalization:

*If [accounting staff] come across an English term that they don't know they can look it up in the dictionary or ask someone who knows, for example even though I can manage in my own way I consult my wife who has a PhD in English literature. When I am trying to communicate with someone who has strong English skills, she edits my work, she helps me. Lots of times that I have such “emails” to write I do them at home. (Controller-2)*

Individuals, therefore, employ informal coping strategies to deal with language translation requirements at work (Piekkari et al. 2013). Similar to the findings of Detzen and Loehlein (2018), our interviewees have the attitude of ‘we will make it work’ and perceive that they can deal with the English language challenge through pragmatic measures. This approach does not overcome their marginalization but, at least, makes it manageable.

The narratives also reveal tactics indicative of hybridity (Bhabha 1984). Some accountants, for example, diverged from the standardized English language set as the default in the computer system. Accountant-4 elaborated on it, as the field researcher observed his screen:

*The screen in front of me is in English. “Vendors” are in Arabic but the “customers” are in English and the “general accounts” are in English. In ACCPAC you can enter data in Arabic or in English, you do what makes sense, if the invoice is in Arabic then we do the voucher in Arabic and if it's in English we use English...It's preferable to use English but we may enter the “description” in Arabic for clarity, however, the “amounts” are in English...Most account statements will be in English; so, for example, the vendor name and invoice number will be in English, but let's say we are*

*reversing a Journal entry then we might enter it in Arabic. And let's say we buy an asset such as a TV or a "laptop" then most likely we will record that in Arabic, but sometimes in English. So, the statements will show each "amount" and the "description" next to it either in Arabic or in English. The "system" is intended to be in English and I prefer if everything was done in English...but if we resort to whatever is easier we do it in Arabic. (Accountant-4)*

The quote exemplify how accountants negotiate the accounting-English dynamic in their day-to-day practices. While appearing chaotic, they can be interpreted as an example of how less powerful agents construct hybridity, an alternative to domination, by generating a space in which they exercise some agency by considering that total conformity with standard English is not always necessary. This group of accountants are effectively maneuvering around linguistic constraints and, in doing so, they undermine the dominance of English, prioritizing its functionality over its prestige. Chief-1 explained: *"in general, we don't have to be perfect in English to get the job done."*

While relations of power continue to be generated through accounting-English practices, the above examples and others observed point to coping tactics by less powerful actors who have a degree of freedom to create "out-of-sight spaces that could not be controlled" by elite accountants (Boussebaa et al. 2014, 1160). Whilst they could not directly challenge or resist the English normalization processes or diminish the overall authority of English in accountancy, we should not undermine this emergent hybridity and adaptation, as these offer possibilities for future change. Resistance, here, is not about outright questioning of the relevance of English to their context, but a subtle, continuous process of "adaptation of the dominant discourses...creating new types of practice and discourse level responses to challenging social situations" (Vaara et al. 2005, 600).

## **7. Summary and conclusions**

In this paper, we have investigated the processes by which the English language becomes normalized in a local, post-colonial accounting field, emerging as integral to accountants' professional strategies,

power and distinction. Through a practice approach building on Bourdieu's sociolinguistic concepts, we provide a picture of the connection between structure and agency in the process. We claim two contributions to the accounting profession literature. Firstly, we show how different forms of capital become valued in a specific country context, by revealing how English linguistic capital became legitimized in the Jordanian accounting field through its incorporation at different levels (macro and micro) by different actors (elite and non-elite). Secondly, we introduce the concept of split habitus to Bourdieusian scholarship in accounting profession research, to understand further how the symbolic power of English is gained in postcolonial contexts.

### ***The normalization of English linguistic capital on macro and micro levels***

At the macro level, English has become a legitimating factor for the Jordanian accounting profession within globalizing networks. The adoption of IFRS generated demand for English as it was the original language of the standards. With IFRS, Big 4 firms gained more importance (Gallhofer et al. 2011), and as they used English for training and in their daily routines and reports they, too, generated more English language demand. The normalization of English was also supported by the introduction of international accounting software systems. Other demands were generated on the micro level, often through daily practices and strategies, disguised, intentionally or not, as indicators of professional merit. This was particularly the case for elite accountants who actively promoted English by linking it to small, mundane practices, such as using English for writing emails, setting it as the default language of ERP systems or accounting software, and using it as the language of reports, financial statements, worksheets, and policies and procedures. Repeated time and again, these accounting-English practices enhanced the symbolic and legitimate status of English capital.

Prior literature highlights distinction strategies by powerful individuals and institutions for inclusion and exclusion within accountancy, including through professional certification (e.g.,

Annisette 2000, 2017; Sian 2007), exams (e.g., Aburous 2016), socialization in professional accounting firms (e.g., Anderson-Gough et al. 2000; Cooper and Robson 2006; Paisey et al. 2020; Suddaby et al. 2007), and recognized abilities to generate economic capital (Spence et al. 2015). We add to this literature as we show that English linguistic capital is relevant to the positioning of accountants in contemporary postcolonial settings such as Jordan. The Anglo-American education of elite groups enhances their English linguistic capital and their habitus develops in ways more compatible with the global expansion of English in professional fields. A Bourdieusian view suggests that linguistic capital gives these privileged individuals a sense of more future opportunities for themselves, concurrently increasing the field's compatibility with their capital. This prompts them to create or sustain close association between English and merit, constructing boundaries around managerial positions based on their own linguistic capital, thereby reproducing dominant class divisions in Jordanian society. The process conceals the significant role of these class divisions behind the façades of logical and acceptable criteria for merit and hard work.

At the same time, non-elite accountants with limited English linguistic capital seem to accept and internalize the need for English in their field and, consequently, perceive their professional opportunities as restricted. Their sense of intimidation widens the gap between them and elite accountants, as they tend to shy away from contributing to meetings or applying for jobs in certain firms. As they accept that their marginalization is linked to their limited linguistic capital, they mainly use strategies of compliance by, for example, taking English language courses so that they might match the linguistic capital of, and gain respectability from, their elite senior managers. Symbolic violence occurs because non-elite accountants internalize the dominant group's promotion of their own capital as the most valued capital in their field. The resulting mis-recognition of certain capital as the most valued is rooted in the non-elites' habitus and is, thus, subject to little reflexivity (Sayer

2017). Despite this, a more complex picture emerges, where a number of non-elite accountants create a space that allows for some nonconformity, with coping tactics of linguistic hybridity in daily practices (Bhabha 1984) that make English less symbolic and more functional. So far, these tactics appear to pose little direct resistance to powerful actors' linguistic strategies, but small transformations keep the door open for future change (Durocher et al. 2016; Maclean et al. 2010).

Our analysis of Jordanian accounting-English practices addresses knowledge gaps mentioned in section 3, revealing the dynamic processes that link practices by more powerful accountants to tactics constructed by the less powerful (Carter et al. 2008). These insights imply that research on the accounting profession needs to give more consideration not only to dominant practices and strategies but also to coping tactics and hybrid spaces. As social inequality is produced and reproduced throughout the world, we show in this local context that a consistent pattern is emerging through legitimizing the accounting-English link by different actors and structural conditions. While we build on the particularities of Jordan, globalization pressures linked to English prevail worldwide, making our study potentially relevant to other non-native English-speaking professional contexts.

### *Split habitus in postcolonial settings*

Our findings demonstrate that Jordanian accountants, at all levels, internalize the role of English in professional settings with little challenge. However, tensions arise when global English imposes upon a postcolonial context in which the Arabic language is linked to Arab identity. Prior accounting profession literature argues that professionals' primary dispositions are durable and affect professional expectations. Yet, the extent to which this primary habitus can continue to be generative of future professional actions remains subject to debate (e.g., Lupu et al. 2017; Maclean et al. 2010, Reay et al. 2009; Spence et al. 2015). Attention has often been on individuals' primary habitus, mainly in relation to education and training. We argue that consideration of contradictions and

uneasiness related to secondary habitus, national identity, culture and especially language, are also relevant to understanding processes of professional power and distinction.

Using Bourdieu's concept of split habitus, our analysis indicates how Arab accountants operating in a field that is increasingly becoming English-language oriented, are characterized with a split habitus, partly because of colonial connotations but, more significantly, because Arabic and English have developed clashing meanings between the professional and the social. In this context, we found that accountants resort to compartmentalization to cope with 'dynamic friction'. Compartmentalization allows accountants to construct a field in which the embodiment of professional English is legitimated at work, without completely abandoning relevant ideas about Arabic in social spaces. This is possible because Jordanian accountants tend to disassociate technical/mechanical from cultural meanings. At the same time, this compartmentalization serves to reconfirm the power of elite accountants as it reduces direct resistance to English standardization in the field. The notion of split habitus and the examples offered in this analysis provide an appreciation of how the competing selves of postcolonial subjects negotiate their professional positions and distinction at the crossroads between the local and the global.

Three stimulating themes emerge from our analysis and deserve further investigation. The first is the emphasis on practice, capital and distinction (Ahrens 2009; Carter et al. 2008). Such a focus can reveal much about the dynamic interactions between different actors with different dispositions. Specifically, there is a need for increased insights and theorization into the practice or 'tactics' (Ahrens, 2009) of less powerful actors, establishing more holistic understandings related to whether these actions reinforce marginalization of the less powerful (as in Durocher et al. 2016) or gradually create spaces for them to exercise their agency and transform their fields. Secondly, this study goes beyond the focus in current business research on communication or language differences

between multinational corporations and their subsidiaries, or between international teams (e.g., Detzen and Lohlein 2018; Peltokorpi and Vaara 2012; Tenzer et al. 2014). This allows us to show how local contexts composed mainly of local professionals remain significant sites for tension and power struggles based on language. Our focus on linguistic capital variations within one nationality group uncovers how class differences manifest in contemporary society. As existing literature pays more attention to gender and racial diversity, there is a need for research to reconsider modern-day ramifications and proxies of class divisions in contemporary global contexts (Ashley and Empson 2013, 2017; Maclean et al. 2010). Thirdly, more utilization of Bourdieu's concept of split habitus might be illuminating when considering tensions created by the interactions between the local and the global, especially in postcolonial professional settings, linking these to deeper-level concerns and national identity construction processes (Vaara et al. 2005). While Jordanian accountants seem accepting of the central role of English in their field, examining the linguistic behavior of accountants in other contexts may reveal innovative ways to mobilize behavioral accounting research towards constructing better intercultural cooperation in a globalized world.

For example, behavioral researchers could use psychology theory to examine how accounting practitioners, when they face a significant dilemma, seek to reconcile their split habitus or ways of thinking. Additionally, there is scope for further research employing social psychology or social and linguistic anthropology that points to the importance of the language–professional identity interconnections. These approaches can help us understand how accountants' professional identity is influenced by professional multilingualism. Increased knowledge about language use, behavior and practice in accountancy can provide a better understanding around what it means to be an accountant in contemporary, globalized contexts.

## **Epilogue**

In October 2021, we went back to five interviewees<sup>15</sup> and explored with them the extent to which today's linguistic dynamics in Jordan are similar to the situation we observed in 2012. The purpose was to establish points of similarities and differences with the original data we collected. We asked them questions such as: Has the spread of English accelerated or decelerated since we spoke? If so, how? Is English language still perceived a determinant for accountants' careers in Jordan? Comparing the positions of Arabic and English in the profession, would you agree with the findings of our original study that English is more important for accountants' career development than Arabic? We also asked if there is any other emerging dimensions that they can think of vis-à-vis English in the accounting profession. Finally, we asked them what they thought of recent initiatives by the Jordanian government to provide free English language online training for young people in Jordan, and whether this may help young Jordanian accountants, who often struggle with English language skills, to progress in the profession.

For our 2021 interviewees, the current importance and use of English in the accounting profession is consistent with our observations in 2012, and some think they have even accelerated. Some view English linguistic capital as a 'need' rather than just a 'requirement'. In their eyes, acceleration relates to the increased number of international schools and some link it to the growing importance of social media, tablets and online platforms like Netflix in Jordanian society.

Junior-1 explained that proficiency in English "*is always on the top three skills required for any job opening in accountancy*" alongside a university degree in accounting and computer literacy.

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<sup>15</sup> The first author contacted interviewees who participated in the 2012 study through email and WhatsApp messages to ask whether they are willing to answer some follow-up questions related to the original study. The follow-up questions were provided in advance of the interviews. Five participants agreed to the follow-up interview. The interviews were carried out by a phone conversation, with two of the interviewees accepting to be recorded. In the case of unrecorded interviews, the researcher made extensive notes. Both researchers later on transcribed and translated these new set of interviews following similar procedure to those highlighted in section 5. As we have contacted the same set of interviewees for similar issues to the original topic, we followed the same ethical codes highlighted in the original study. A new ethical approval was not required.



This “requirement” is still perceived to have negative consequences for applicants with less English proficiency skills. Some interviewees reiterated stories of how their English skills (or lack of them) have remained a significant factor impacting their progress at work. Senior positions occupied by accountants in Jordan (e.g., CFO positions) are still largely dominated by individuals with high competency in English language, especially in large corporations or Big 4 firms.

Our 2021 interviewees also perceive English as more important than Arabic in the accounting profession. For instance, Accountant-4 mentioned that international accounting certifications like CPA are becoming ever more important for promotions, and these require “*excellent English language skills*”. The importance of English for globalization of business as well as ERPs, IFRS and emails is mentioned, again, as reasons for the increased use of English at work.

New government initiatives, like that of Queen Rania of Jordan free online courses for young Jordanians launched in 2021 (*Arab Weekly* 2020), were perceived useful for younger generations, but were considered as too late for those in mid-career positions. A number of 2021 interviewees were skeptical of these initiatives as, mirroring our narratives in 2012, it is not only English language skills that are at stake here but also the whole “package” of cultural capital that comes with more embedded, early-on learning of English in international schools. Yet, while accepting the spread of English at work, our 2021 interviewees caution against the displacement of English in social life, reflecting the compartmentalization exercise we discussed earlier:

*English is important in the workplace, but we need to balance its use in social life and pay attention not to lose our Arab identity in the process. (Accountant-4)*

In addition to going back to participants, we also reviewed recent press articles and reports by governmental and international bodies issued in the past five years (since 2016) on the issue of English language in education and employment in Jordan, to establish points of agreement or

difference with our original findings. These publications generally point to the ‘positive’ impact of English proficiency on career and employability prospects for young Jordanians (English being linked to technology and science as well as English being key to facilitating modern life). On the other hand, concerns were expressed in relation to how English is competing with Arabic in social life and about the purity of Arabic (e.g., the *Arab Weekly* 2021). Some of these reports and media articles carried out surveys and interviews with young Jordanians, showing widespread integration of English and its importance beyond the accounting field (e.g., Prieto 2017 in *Jordan Times*). These articles also stressed that the biggest barrier to English proficiency in Jordan is the gap between English education in public and private/international schools (Prieto 2017). This is mentioned in various articles in Arabic Jordanian newspapers online including *Addustor*, *BBC Arabic*, *Alarab* and *Al-Ghad*. Conclusions of these articles often point to the importance of Jordanian strategic policies toward increasing investment in English language learning to address unemployment and raise Jordan’s global standing (e.g., Al-Ghad 2021).

Our updated findings generally indicate that the dynamics surrounding English demands have not shifted significantly since our in-depth interviews in 2012. Meanwhile, some aspects emerging from the more recent narratives deserve further attention in future research. For example, social media and their link to the acceleration of English in Jordanian society were mentioned both by interviewees as well as the press articles we reviewed. It would be of interest to explore in more depth how the spread of social media influences the accounting profession’s dynamics. Additionally, some discussions in news articles hint at a small disparity between female and male proficiency in English where young female Jordanians seem to be slightly more proficient in English (*Jordan Times* 2017). These issues merit further research on how they manifest in the accounting profession in Jordan and beyond.

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**Table 1: Interviewees' Profiles**

Pseudo name	Age	Gender	Position	Industry	Type of Entity	Entity Size *	Language of University Education
Accountant-1	30-35	M	Accountant	Agriculture	Non profit	Small	Arabic
Accountant-2	35-40	M	Accountant	Web development	Private company	Medium	Arabic
Accountant-3	20-25	F	Accountant	Investment	Private company	Medium	Mix
Accountant-4	20-25	F	Accountant	Pharmaceutical retail	Private company	Large	Mix
Accountant-5	30-35	F	Accountant	Pharmaceutical wholesale	Private company	Small	Arabic
Auditor-1	45-50	M	Partner	Audit	Audit	Large	English
Auditor-2	35-40	M	Audit Manager	Audit	Audit	Large	English
Auditor-3	55-60	M	Managing Partner	Audit	Audit	Small	NA
Auditor-4	25-30	M	Senior Auditor	Audit	Audit	Large	English
Auditor-5	45-50	M	Partner	Audit	Audit	Large	English
CFO-1	55-60	M	CFO	Banking	Listed company	Large	Arabic
CFO-2	45-50	M	CFO	Manufacturing	Listed company	Large	English
CFO-3	50-55	M	CFO	Manufacturing	Private company	Large	English
CFO-4	45-50	M	CFO	Finance	Private company	Medium	English
CFO-5	50-55	M	CFO	Manufacturing	Listed company	Large	Mix
CFO-6	45-50	M	CFO	Pharmaceutical retail	Private company	Large	Mix
Chairman-1	55-60	M	Chairman of the Board	Accounting services	Private company	Medium	English
Chief-1	30-35	M	Chief Accountant	Web development	Private company	Medium	Arabic
Chief-2	35-40	F	Chief Accountant	Technology	Private company	Large	English
Controller-1	35-40	M	Financial Controller	Technology	Private company	Large	Arabic
Controller-2	40-45	M	Financial Controller	Accounting services	Private company	Medium	Arabic
Director-1	50-55	M	Finance Director	Manufacturing	Private company	Large	Arabic
Head-1	50-55	M	Head of Finance	Banking	Listed company	Large	Mix
Junior-1	25-30	F	Junior Accountant	Technology	Private company	Large	Arabic
Manager-1	40-45	M	Finance Manager	Engineering	Private company	Medium	English
Manager-2	30-35	F	Finance Manager	Media	Private company	Large	English
Senior-1	35-40	M	Senior Accountant	Technology	Private company	Large	Arabic

*Notes:* \* Small is less than 20 employees, and large is more than 100.