

Analysis of the Linguistic Characteristics and Practical Applications of Business English in Cross-Border Enterprise Management Communication

Leyi Jiang*

Guangdong Ocean University, Zhanjiang 524000, China

**Author to whom correspondence should be addressed.*

Copyright: © 2026 Author(s). This is an open-access article distributed under the terms of the Creative Commons Attribution License (CC BY 4.0), permitting distribution and reproduction in any medium, provided the original work is cited.

Abstract: With the ongoing advancement of economic globalization, management communication in multinational enterprises has gradually shifted toward cross-regional, cross-professional, and cross-cultural contexts. As an important tool for management communication in multinational enterprises, business English directly affects the operational efficiency of enterprises. This paper analyzes the linguistic characteristics of business English in the management communication of multinational enterprises and, in combination with practical cases in the ACCA context, discusses existing problems and optimization strategies, aiming to provide references for relevant personnel and to jointly lay a foundation for improving the quality of management communication in multinational enterprises.

Keywords: Business English; Multinational enterprises; Management communication; Linguistic characteristics; Practical analysis

Online publication: July 20, 2026

1. Introduction

Today, with the accelerating process of economic globalization, multinational enterprises, as the core carriers of global trade and resource allocation, are facing increasingly complex management communication. Business English, as the common language in the field of international business, can help multinational enterprises break down language and cultural barriers in the process of management communication, and lay a solid foundation for the economic and trade exchanges and operational development of enterprises^[1]. Among them, the professional application of business English in the field of financial auditing is a key segmented scenario for the compliant operation and cross-border communication of multinational enterprises. As an internationally recognized accounting qualification, ACCA emphasizes professional compliance, precise transmission and cross-subject communication requirements, which are highly consistent with the business

application requirements in the management communication of multinational enterprises. Especially in financial auditing and other links, whether business English is standardized and professional directly affects the accuracy and compliance of communication^[2]. At present, some multinational enterprises have problems such as inconsistent cross-cultural expressions and insufficient precision in business English management communication, which also affect communication efficiency and may even cause some non-compliant problems. In this context, it is imperative and timely to deeply analyze the linguistic characteristics of business English in the management communication of multinational enterprises, grasp the practical problems therein, and explore effective optimization strategies.

2. Analysis of the linguistic characteristics of business English in multinational enterprise management communication

2.1. Professionalism: Integration of business scenarios and ACCA-related professional norms

In the management communication of multinational enterprises, the core characteristic of the application of business English is professionalism. Different from ordinary English application norms, it emphasizes that language use should be highly consistent with relevant business activities and ACCA professional norms, so as to highlight its professionalism and exclusivity^[3]. For example, in the financial management link of multinational enterprise management communication, there are high requirements for the professionalism of business English, and it is necessary to accurately use ACCA-related professional terms such as “financial statements” and “compliance audit”. If daily expressions are used in the communication process, it will lead to problems such as vague semantics and information deviation^[4]. In addition, the professionalism of business English application also emphasizes standard sentence patterns, which not only avoid colloquial sentence expressions but also ensure the formality and standardization of language.

2.2. Practicality: Focus on communication efficiency and scene adaptability

Generally speaking, multinational enterprise management communication has extremely high requirements for practicality^[5]. Therefore, the practical application of business English should “get straight to the point” and quickly solve practical problems. Under this characteristic, the application of business English requires highlighting key points, being practical and concise, being able to highlight specific problem points, and allowing information to be transmitted accurately and efficiently. From the perspective of ACCA, in the internal financial auditing and reporting links of multinational enterprises, business English should further highlight the practical characteristics, so as to convey financial data more accurately and concisely, and better meet the management communication needs of multinational enterprises and help them achieve communication goals^[6].

2.3. Cross-cultural adaptability: Balancing universality and regional differences

Cross-cultural adaptability has also become an important characteristic of the practical application of business English. Specifically, it adopts standardized and universal language expressions, aiming to eliminate communication barriers under cross-cultural backgrounds and ensure that both parties in communication can accurately exchange information^[7]. At the same time, the application of business English should also match the cultural customs and living habits of the communication subjects, and promote the realization of the dual goals of “language intercommunication + cultural adaptation” through flexible expression styles and methods

^[8], so as to reduce communication conflicts under cross-cultural backgrounds and improve communication effects.

2.4. Unity of standardization and flexibility: Adapting to ACCA compliance and communication scene needs

In the management communication of multinational enterprises, business English needs to follow unified norms and flexibly adapt to different scenarios, forming a characteristic of unity of standardization and flexibility, which is highly consistent with the compliance and practicality requirements emphasized by ACCA ^[9]. First of all, standardization is mainly reflected in the standardized use of grammar and sentence patterns, so as to avoid some non-compliant communication and reduce financial risk problems under ACCA. Flexibility is reflected in the communication subjects, that is, to adjust the language style according to the cultural differences of the communication objects and around the purpose of communication. For example, in the communication with grassroots employees, it should be easy to understand and clearly expressed; in the communication with management personnel, it is necessary to ensure concise language and highlight the core, etc. Through the unity of standardization and flexibility, it can better adapt to ACCA standards and the needs of different communication scenarios ^[10].

3. Practical application cases

3.1. Overview of the case enterprise

PricewaterhouseCoopers (PwC), as a world-leading professional service organization, is a typical multinational enterprise with a business network covering 157 countries and regions around the world. The enterprise strictly follows the International Standards on Auditing (ISA) and Chinese Accounting Standards for Business Enterprises (CAS), so it requires employees to have ACCA qualifications to ensure the standardization and professionalism of relevant business development. In terms of management communication, it mainly implements an integrated management model, and business English is the only common language for its internal management and external business.

3.2. Practical application of business english in the enterprise's management communication

PricewaterhouseCoopers mainly implements an integrated management model for management communication, and business English is the only common language for its internal management and external business. Specific application scenarios include customer docking, financial approval, management reporting and employee training. First of all, in terms of internal management communication, the application of business English runs through all departments of the enterprise vertically and horizontally. For example, the monthly financial audit regular meetings held by the global headquarters in London and the mainland China and Hong Kong branches are conducted in professional business English throughout the process. The report content needs to accurately use ACCA-exclusive professional terms, such as fair value measurement, going concern assumption, etc. At the same time, in accordance with the Global Business English Communication Norms, the professionalism and accuracy of communication are improved; in cross-departmental collaboration, all subjects also use business English to transmit information, which also ensures the fluency of information transmission and compatibility with ACCA. For example, when the Audit Department and the Tax Department jointly handle cross-border tax planning projects, all financial data and compliance documents

of employees are compiled in business English, which is fully compatible with ACCA practice standards and international financial reporting requirements, promoting the smooth development of relevant businesses. Secondly, in terms of external business communication, differentiated design is also carried out according to the different cultural backgrounds of the communication objects. In addition, in PricewaterhouseCoopers' internal employee training system, training assessment results are directly linked to employee promotion and project allocation. Overall, the enterprise's application of business English fully embodies its professionalism, practicality, cross-cultural adaptability and the unity of standardization and flexibility, providing practical references for other multinational enterprises.

4. Existing problems and optimization strategies

4.1. Existing problems

First of all, the professional scene matching of business English needs to be further improved. For example, in the communication of ACCA-related financial businesses, some employees are used to using some ordinary English expressions, which also affects the professionalism, compliance and accuracy of communication. For example, some employees use “money number” when expressing financial data, rather than the professional “financial figures/monetary amount”; in audit communication, “check” is misused instead of “audit”. Secondly, the problem of inconsistent language expression norms of multinational enterprises in cross-cultural contexts is prominent. For example, language communication habits in Europe and the United States simplify words, such as using “TB” to express trial balance and “P&L” to express profit and loss statement, while language habits in Asia are just the opposite. This inconsistent norm is also likely to cause communication misunderstandings and other problems. Furthermore, the application of business English in different scenarios is relatively chaotic, and some personnel use colloquial expressions, which also affects the standardization of the report. Finally, there is a relative lack of composite talents with both business English and ACCA capabilities, which also affects the management communication efficiency of multinational enterprises.

4.2. Optimization strategies

4.2.1. Strengthen the precise docking of professional scenarios and professional terms

Strengthening the precise docking of professional scenarios and professional terms is an important way to improve the accuracy and standardization of management communication in multinational enterprises. In this regard, multinational enterprises should set up a professional communication team, sort out relevant professional terms based on the ACCA examination syllabus and the core business of the enterprise, and on this basis, establish a business English terminology list based on ACCA, and clarify the usage requirements and precautions of professional terms in each scenario^[11]. For example, clearly use professional and complete terms to avoid word abbreviations, such as using “Trial Balance” to express trial balance and “Profit and Loss Statement” to express profit and loss statement, so as to reduce communication misunderstandings. Secondly, special training for personnel should be actively carried out around this problem, focusing on combining ACCA's auditing, financial and taxation scenarios, and improving personnel's ability to use professional terms through practical drills and case explanations. For example, build a financial auditing scenario under daily cross-border communication to provide employees with a simulated practice platform, so that they can better master the use of professional terms and cultivate their standardized and professional application habits of business English. Furthermore, a sound business English supervision mechanism should be established to

timely screen and correct those non-standard problems in daily use. At the same time, the use of professional terms should be included in employee assessment, so that they can pay attention to pragmatic norms, thereby effectively improving the professionalism and accuracy of business English application in the management communication of multinational enterprises.

4.2.2. Unify the internal cross-cultural business English expression norms of the enterprise

Multinational enterprises should formulate a standardized business English application manual combined with their core businesses (ACCA taxation, audit communication, etc.), and clarify the expression norms in each scenario, such as clarifying which words can be abbreviated and which need to use the full name, so as to avoid expression confusion in internal communication^[12]. Secondly, multinational enterprises should standardize the sentence patterns and formality of cross-border communication, and formulate differentiated expression standards based on the cultural backgrounds and language habits of different countries and regions. For example, for teams in Asia, guide them to ensure appropriate speed and professional integrity in communication, and use more supplementary explanations to transmit complete information; for teams in Europe and the United States, guide them to be concise and direct in communication, and appropriately use abbreviations to improve communication efficiency and better adapt to local culture^[13]. Furthermore, it is necessary to strengthen the communication and exchanges of employees in all branches around the world, and through online meeting exchanges, cross-regional project collaboration and other ways, let personnel better familiarize themselves with each other's business English application habits, and then gradually form a unified communication consensus and reduce cross-cultural communication misunderstandings.

4.2.3. Strengthen scene adaptability and standardize the application of business English style in different scenarios

First of all, multinational enterprises should sort out the specific scenarios of management communication, clarify the style norms in each scenario, ensure the standardization and compliance of the report, meet ACCA's requirements for audit and financial reports, and distinguish between formal written, concise oral, semi-formal email and other styles^[14]. For example, when writing an audit report, formal expressions such as "Our audit has been conducted in accordance with International Standards on Auditing" should be used, and colloquial expressions such as "we checked" should not be used. In internal meetings, concise expressions such as "TB data is correct" can be used without excessive expansion; semi-formal scenarios such as customer emails and business negotiations need to adopt a polite and appropriate semi-formal style, taking into account professionalism and affinity. For example, in emails to customers, polite expressions such as "Could you please provide the latest financial figures?" are used to avoid being too casual or too blunt.

4.2.4. Increase the reserve and training of composite talents

First of all, in terms of talent recruitment. Multinational enterprises should clarify the recruitment requirements of core positions (finance, audit, business docking), add a business professional English evaluation module, accurately assess the applicants' business English and ACCA-related term application abilities, and give priority to hiring those with outstanding abilities, so as to improve the ability and level of the talent team^[15]. Secondly, in terms of internal training, a systematic and complete business English training system should be established, such as regularly carrying out business English skills training under ACCA to cultivate more comprehensive talents. In addition, targeted training should be carried out based on the current differences

in employees' abilities. For example, for employees with strong business English ability but a lack of ACCA professional knowledge, ACCA-related knowledge and terminology training should be carried out to improve the standardization and professionalism of their business English application.

5. Conclusion

In short, as a core tool in the management communication of multinational enterprises, business English has strong linguistic characteristics of professionalism, practicality, cross-cultural adaptability, and unity of standardization and flexibility. They are highly consistent with the professional compliance, precise transmission and cross-subject communication requirements emphasized by ACCA, and directly affect the quality and effect of management communication in multinational enterprises. In this regard, while grasping the current problems in the application of business English, multinational enterprises should actively explore effective optimization strategies, so as to continuously improve the standardization, accuracy and effectiveness of business English operation, promote their own global operational efficiency and strengthen international competitiveness.

Disclosure statement

The author declares no conflict of interest.

References

- [1] Qiu Y, 2024, Communication Skills of Business English in Chemical Foreign Trade Negotiations. *Chemical Enterprise Management*, 25: 62–66.
- [2] Qiu Y, 2024, Influence and Application of Business English in Various Links of International Trade. *China Economist*, 7: 229–231 + 285.
- [3] Li Z, 2024, Research on the Application of Business English in Cross-Border E-Commerce. *Market Modernization*, 8: 31–33.
- [4] Zhu H, 2024, Research on the Problems and Optimization Strategies of Business English Translation in International Trade. *English on Campus*, 8: 190–192.
- [5] Liu Y, 2023, Research on the Application of Business English in the Development of Cross-Border E-Commerce in the New Era. *Market Modernization*, 18: 28–30.
- [6] Ma J, 2023, Analysis of Business English Elements in International Trade and Their Economic Value. *Economic Research Guide*, 15: 159–161.
- [7] Huang L, 2021, Discussion on the Linguistic Characteristics of Business English and Its Translation Principles. *English on Campus*, 49: 241–242.
- [8] Cui D, Ming G, 2021, Cultural Factors and Translation Strategies of Business English in Sino-US Tea Trade. *Tea in Fujian*, 43(6): 206–207.
- [9] Zhao L, 2020, On Cross-Cultural Communication Countermeasures in Business English Negotiations. *China Overseas*, 11: 72.
- [10] Xie J, 2020, Analysis on the Influence and Application Strategies of Business English in International Trade in the New Period. *Modern Marketing*, 17: 252–253.

- [11] Chen Q, 2019, Exploring the Role of Current Business English in International Marketing. *Marketing*, 20: 229–230.
- [12] Guan Y, Liu C, 2017, A Brief Analysis of the Problems and Countermeasures in the Application of E-Commerce English in Mechanical Multinational Trade. *Contemporary Tourism*, 10: 241–242.
- [13] Pan B, 2017, Business English Alliance Logistics Management Helps Enterprise International Trade Development. *Market Modernization*, 12: 46–47.
- [14] Guo Y, 2017, The Role of Business English Talents in the Development of Multinational Enterprises—Under the Background of “The Belt and Road Initiative”. *Modern Business Trade Industry*, 3: 54.
- [15] Chen M, 2015, A Brief Analysis of the Application of Business English in Business Cooperation of Multinational Technology Companies. *Brand*, 12: 224–225.

Publisher's note

Bio-Byword Scientific Publishing remains neutral with regard to jurisdictional claims in published maps and institutional affiliations.