



The Accountant's Linguistic Chameleon: Mastering Formal Diplomacy for Clients and Informal Synergy for Internal Teams

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ABSTRACT

Communication competence is one of the important skills that accountants must possess in addition to technical competence because this profession requires interaction with various stakeholders who have diverse communication needs. This study aims to explore the concept of The Accountant's Linguistic Chameleon, namely the ability of accountants to adjust the use of formal and informal communication according to the audience, communication objectives, and professional context. This study uses a qualitative descriptive method through a synthesis of various previous studies on formal and informal communication in organizational environments and the accounting profession. The results show that formal communication plays a role in building professionalism, credibility, and supporting the delivery of financial information to external parties, while informal communication plays a role in strengthening collaboration, information exchange, work coordination, and interpersonal relationships within the organization's internal environment. The research findings also show that both forms of communication have different, but complementary functions. Therefore, the concept of The Accountant's Linguistic Chameleon emphasizes that the ability to adjust communication styles according to the audience, communication objectives, and professional context is an important competency for modern accountants in supporting professional relationships, collaboration effectiveness, and the achievement of organizational goals.

Keywords: Formal English; Informal English; Communication Adaptability; Professional Communication.

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INTRODUCTION

In the contemporary professional landscape, technical expertise alone is no longer sufficient to ensure professional success, particularly in service-oriented professions such as accounting. Beyond preparing financial statements, conducting audits, and analyzing financial data, accountants are increasingly required to communicate effectively with diverse stakeholders. Communication has become a strategic professional competency because accountants regularly interact with clients, managers, investors, and colleagues, each of whom possesses different informational needs and expectations (Palmieri & Lurati, 2021). The ability to navigate complex social interactions through strategic language use has emerged as a decisive factor in building trust, resolving conflicts, and driving collaborative outcomes. Consequently, modern accountants are expected to develop not only technical competency but also communication competence that enables them to navigate various professional situations effectively (Dorneanu & Petrariu, 2021).

One important aspect of communication competence is the ability to employ formal language when interacting with external stakeholders. Accountants frequently communicate with multinational clients, investors, regulators, and other parties who expect clear and professional communication. In these situations, language serves as a reflection of professionalism and credibility. Research on strategic communication emphasizes that professionals must adapt their messages to different audiences in order to maintain trust and achieve organizational objectives (Palmieri & Lurati, 2021). Similarly, communication professionalism has been recognized as an essential competency when presenting complex information to diverse stakeholders (Simonsson & Heide, 2021). Furthermore, the importance of formal communication is evident in financial disclosures, as investors and analysts tend to react less favorably when managers use overly informal language, which may reduce the perceived credibility of the information being communicated (Guo & Lo, 2025).

However, effective communication in accounting extends beyond formal interactions with external stakeholders. Within organizations, accountants frequently collaborate with supervisors, managers, auditors, and colleagues, where communication tends to be more informal and conversational. Nordlund et al. (2024), introduce the concept of “accounting small talk,” which refers to spontaneous and low-risk conversations related to accounting activities that occur outside formal meetings. Their findings suggest that these informal exchanges play an important role in creating an environment where employees can freely share ideas, identify errors more quickly, align expectations, and strengthen interpersonal relationships that support collaborative problem-solving.

Although communication is increasingly recognized as an important professional competency, discussions of accountants communication practices remain insufficiently integrated. Existing studies tend to examine formal and informal communication as two separate phenomena or approach them from a broader organizational perspective, leaving limited room to understand how accountants strategically navigate both modes of communication in their day-to-day professional roles. This gap is important because accounting professionals are required to continuously shift between formal communication with external stakeholders and informal interaction with internal teams. To address this gap, this article offers a novel perspective by conceptualizing the accountant as a “linguistic chameleon”, highlighting the professional ability to adapt language strategically across different workplace contexts.

This article aims to explore the concept of the accountant as a “linguistic chameleon”, a professional who can strategically shift between formal diplomacy for external clients and informal synergy for internal teams. This article will examine when

each communication style is most appropriate, how language choices influence workplace dynamics, and what practical strategies accountants can employ to master this linguistic duality. By understanding the different functions of formal and informal language registers, accounting professionals are expected to master both sides of the linguistic chameleon, which will provide them with a strategic advantage and help them avoid being trapped in a single, rigid communication style.

LITERATURE REVIEW

This study uses several previous studies as references to support the discussion of formal and informal communication in organizational settings. Several previous studies have examined the importance of formal and informal communication in organizational settings. One of these studies was conducted by Szmidt & Derlatka (2024), who found that formal and informal communication serve complementary roles in organizations. Formal communication helps maintain clarity, accountability, and compliance with organizational procedures, whereas informal communication facilitates collaboration, information sharing, and interpersonal relationships. In addition, a study conducted by Irawati (2024), examined how formal and informal language is used in business communication in Mandailing Natal, finding that informal language is predominantly used in face-to-face interactions and everyday situations in the workplace, while formal language governs official documents and written communication.

Another study by Akhtursunova & Aubakirova (2024), examined the differences between formal and informal communication in English. The study found that formal communication is commonly used in academic and professional settings, while informal communication is more prevalent in everyday interactions. The findings highlight the importance of adapting communication styles to the context and target audience. Additionally, study by Denner et al. (2024) examined the role of informal communication in organizations. The results showed that informal communication plays a role in facilitating information exchange, improving work coordination, building relationships between employees, fostering a sense of belonging to the organization, and helping reduce stress in the workplace. Furthermore, this study explains that formal and informal communication are two interrelated forms of communication that often occur simultaneously in work interactions within organizations.

RESEARCH METHOD

This study uses a qualitative descriptive research method to explore accountants' communication adaptability through the use of formal and informal language in professional accounting communication. The study focuses on accountants' ability to strategically shift between formal communication when interacting with external stakeholders and informal communication when collaborating with internal teams. The analysis focuses on how accountants adapt their language, tone, and communication approach according to audience characteristics, communication objectives, and professional contexts.

A qualitative descriptive approach is considered appropriate because this study aims to understand communication practices and language use contextually, rather than through numerical measurements. According to Saliya (2023:86), descriptive research is used to describe the characteristics of the situation or phenomenon under study. This method allows researchers to interpret how communication styles influence professionalism, credibility, and collaboration in accounting practice. Furthermore, this

approach enables an exploration of the accountant as a “linguistic chameleon”, highlighting how communication adaptability supports effective interaction across diverse professional situations. Through the analysis and synthesis of previous studies, this study aims to highlight the importance of communication adaptability as a critical skill for modern accountants. The ability to appropriately adapt formal and informal language based on the audience and professional context reflects effective communication competency in the accounting profession.

RESEARCH RESULTS

Formal Communication as a Means of Professional Diplomacy

Based on the synthesis of previous studies, formal communication plays a significant role in accountants' interactions with external stakeholders, including multinational clients, investors, regulators, and business partners. The use of clear, structured, and professional language helps build trust and supports the achievement of organizational objectives (Palmieri & Lurati, 2021). Furthermore, formal communication facilitates the effective delivery of complex financial information to a wide range of stakeholders (Simonsson & Heide, 2021). In contrast, the use of overly informal language may undermine the perceived credibility of financial information among investors and financial analysts. Therefore, formal communication serves as an essential strategy for maintaining professionalism in accounting practice (Guo & Lo, 2025).

Informal Communication as a Driver of Team Collaboration

The analysis indicates that informal communication plays an important role in fostering collaboration within an organization's internal environment. The concept of “accounting small talk” suggests that spontaneous conversations enable accountants to exchange information, identify errors more quickly, develop a shared understanding, and enhance teamwork (Nordlund et al., 2024). Furthermore, informal communication contributes to improved work coordination, strengthens interpersonal relationships among employees, and fosters a more comfortable and productive work environment (Denner et al., 2024).

The Complementary Roles of Formal and Informal Communication

The synthesis of previous studies indicates that formal and informal communication are not opposing forms of communication but rather complementary approaches that serve different communication purposes and contexts. Formal communication is used to ensure clarity of information, accountability, and compliance with organizational procedures, whereas informal communication supports collaboration and interpersonal relationships (Szmids & Derlatka, 2024). Informal communication is more commonly used in everyday interactions, while formal communication predominates in official documents and business correspondence (Irawati, 2024). Therefore, effective communication depends on an individual's ability to adapt their communication style to the audience and the situation at hand (Akhtursunova & Aubakirova, 2024).

The Emergence of the Concept of The Accountant's Linguistic Chameleon

Overall, the synthesis of previous studies indicates that accountants who communicate effectively are those who can adapt their communication style to the audience, communication objectives, and professional context. Formal communication is more appropriate for interactions with external stakeholders, whereas informal communication is better suited to supporting collaboration within the internal organizational environment. These findings provide the foundation for the concept of *The Accountant's Linguistic Chameleon*, which refers to an accountant's ability to flexibly shift between formal and

informal communication styles according to communication needs. Therefore, accountants' communication competence depends not only on mastering a single communication style but also on their ability to adapt effectively across diverse professional contexts.

DISCUSSION

The synthesis of previous studies highlights that communication has become an integral part of accountants' professional competence. In addition to possessing strong technical accounting skills, accountants are also expected to adapt their communication style to different professional situations. When interacting with external stakeholders, such as clients, investors, or regulators, formal communication is more appropriate because it projects professionalism, builds trust, and facilitates the delivery of complex financial information. In contrast, informal communication plays a more significant role within the internal organizational environment by promoting collaboration, facilitating information exchange, and strengthening interpersonal relationships among team members.

When these findings are considered together, it becomes evident that formal and informal communication serve different yet complementary purposes. Formal communication provides clarity, accountability, and consistency in conveying information, whereas informal communication creates a more open working environment that supports teamwork and problem-solving. In other words, effective communication in accounting practice does not depend on the exclusive use of one communication style but rather on an accountant's ability to choose the most appropriate style for a given communication context.

These findings answer the research objective by demonstrating that accountants should not rely solely on either formal or informal communication. Instead, communication competence lies in the ability to adjust language use according to the audience, communication objectives, and professional circumstances. Such adaptability enables accountants to maintain professional relationships with external stakeholders while simultaneously strengthening collaboration within internal teams.

Overall, the findings lead to the development of the concept of The Accountant's Linguistic Chameleon, which describes an accountant's ability to move flexibly between formal and informal communication depending on the communication needs. This concept suggests that an accountant's communication competence is not determined by mastery of a single communication style but by the ability to adapt communication strategies effectively across diverse professional contexts.

CONCLUSIONS

Based on the synthesis of various previous studies, it can be concluded that communication competence is one of the professional skills that accountants must possess, in addition to technical competence. The objective of this study, which was to explore the concept of The Accountant's Linguistic Chameleon, has been achieved by demonstrating that accountants need to be able to adapt the use of formal and informal communication according to the audience, communication objectives, and professional context. Formal communication is more appropriate for interactions with external parties because it builds professionalism and credibility, and supports the delivery of clear and structured financial information. While informal communication is more effective in supporting collaboration, information exchange, work coordination, and strengthening interpersonal relationships within the organization.

The results of this study also indicate that formal and informal communication are not contradictory approaches, but rather complementary. The effectiveness of accountants' communication is determined by their ability to adapt and choose a communication style appropriate to the situation at hand. Therefore, the concept of The Accountant's Linguistic Chameleon illustrates the ability of accountants to flexibly shift between formal communication as a form of professional diplomacy and informal communication as a means of building team synergy.

The findings of this study imply that communication adaptability needs to be a crucial part of developing the competencies of modern accountants because it can support the creation of better professional relationships, increase the effectiveness of collaboration in the workplace, and contribute to the achievement of organizational goals. Future research is expected to test this concept empirically in various types of organizations and accounting professions to obtain broader evidence regarding the influence of communication adaptability on professional performance and organizational effectiveness.

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