Online Dictionaries and the Teaching/Learning of English in the Expanding Circle

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ABSTRACT
This article follows current research on English for Specific Business Purposes, which focuses on the analysis of contextualized business genres and on identifying the strategies that can be associated with effective business communication (Nickerson, 2005). It explores whether free internet dictionaries can be used for promoting effective business communication by presenting a detailed analysis of the definitions and encyclopedic information associated with three business terms that are retrieved from *YourDictionary.com*, and *BusinessDictionary.com*. Our results indicate that these two dictionary structures can be very effective for acquiring business knowledge in cognitive use situations. Hence, this paper makes a case for presenting free internet dictionaries as adequate tools for guiding instructors and learners of Business English into the new avenues of knowledge that are already forming, which are characterized by an interest in continuous retraining, especially in the field of ESP where both teachers and students have to deal with areas of knowledge with which they might not be very familiar.

KEYWORDS: Internet; Business Dictionary; Business English; Knowledge; Definitions; Encyclopaedic Information

RESUMEN
En el campo del Inglés para Finés Específicos la investigación actual está muy relacionada con el estudio del *genre,* y sus implicaciones retóricas, docentes y discursivas. Por ejemplo, Nickerson (2005) edita un número monográfico de *English for Specific Purposes* dedicado al Business English como *lingua franca* de la comunicación empresarial internacional. Todos los artículos de este número especial analizan los *géneros* prototípicos de este tipo de comunicación y dan por supuesto que tanto los profesores como los alumnos tienen un conocimiento suficiente de las principios conceptuales que subyacen en este discurso especializado. Desde nuestro punto de vista esta idea no se corresponde con la realidad: tanto los profesores como los alumnos de ingles empresarial tienen un conocimiento limitado de los principios teóricos y las prácticas comerciales. Pensamos que los diccionarios de internet de acceso gratuito pueden ayudar a estos usuarios y por ello en este artículo describimos las posibilidades que ofrecen dos tipos de diccionarios de internet – un agregador de diccionarios y un diccionario multiparticipativo (*YourDictionary.com*, y *BusinessDictionary.com*) – para adquirir conocimiento especializado en el campo de la economía y los negocios. Esta hipótesis se analiza de forma detallada estudiando tres entradas prototípicas con las que descubrimos que las definiciones y la información enciclopédica de cada una de ellas puede ayudar a mejorar el conocimiento especializado en este campo.

PALABRAS CLAVE: Internet; Diccionario de Negocios; Inglés Empresarial; Inglés Comercial; Conocimiento; Definiciones; Información Enciclopédica

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1. INTRODUCTION: BUSINESS ENGLISH

English in the expanding circle (Kachru, 1992) is usually employed for specific and limited purposes, and has developed in conjunction with English for Specific Purposes (ESP). ESP is presented as an approach to English language learning and teaching that aims to identify the learner's needs and design ways of meeting these needs. In particular, the language-as-discourse view espoused by British linguists, and the advent of communicative methodology have contributed to the growth of this variety of English, and have provided the theoretical basis on which the ESP movement has developed.

Business English is a well-known variety of ESP. It is concerned with the teaching and learning of Business terminology and Business skills. Although Business English can be taught to members of the inner and outer circles, we will confine ourselves to its role in the expanding circle, where it is presented as a hybrid that mixes specific and general content, and aims to assist users in "adopting/adapting business conventions and procedures, make selective use of lexico-grammatical resources of English as well as visual and audio semiotic resources to achieve their communicative goals via the writing modality, speaking modality, and/or multi-modality." (Zhang, 2007, p. 406)

Furthermore, well-known researchers in the field, e.g. Nickerson (2005, p. 369) and her colleagues in the special issue of *English for Specific Purposes* devoted to the analysis of Business English as the *lingua franca* in international business contexts, i.e., the English typically used in the expanding circle, indicate that two interconnected trends have become important in the investigation of business language and research focusing on the teaching of English for Specific Business Purposes (ESBP): The analysis of "contextualised communicative genres, emphasising the organisational and/or cultural factors that contribute to the realisation of the individual text/event under investigation"; and a shift in focus from language skills to an "increasing concern with language strategy, i.e., a concern with identifying those strategies that can be associated with effective communication in business, regardless of whether the speaker/writer is a native or non-native speaker."

To the best of our knowledge, both contextualised business discourse studies and analyses of effective business communication have focused on four major communicative genres: negotiations, meetings, e-mails and business letters. Researchers have dealt with the rhetorical strategies and their linguistic realisations, especially those that usually lead to effective business communication (see Rogerson-Revell, 2008). However, they have not paid much attention to ways of dealing with business knowledge, perhaps because instructors and learners of Business English have taken for granted the validity of team teaching, i.e., the joint work of an English instructor and a Business expert. But in many places around the world team teaching is a rarity, which has prompted researchers to explore other possibilities for guiding instructors and learners into the new avenues of knowledge that are already forming, and that Wu & Badger (2009), among others, associate with a growing interest for continuous

retraining, especially in the field of ESP where both instructors and learners have to deal with areas of knowledge with which they might not be very familiar.

Assuming the frequency of the above situation in the expanding circle this paper investigates whether free online dictionaries can be of help for gaining business knowledge. In order to achieve our goal, we will discuss the concept of the dictionary as a pedagogical tool (Section 2), elaborate on the possibilities dictionaries offer for gaining knowledge (Section 3), classify internet dictionaries (Section 4), and finally present the results of our analysis (Section 5), as well as a discussion of their use as pedagogical tools in the expanding circle in which they can be of help for meeting the needs of users in gaining business knowledge and having options for continuous retraining (Section 6). Section 7 draws some conclusions and presents topic for further research.

2. DICTIONARIES AS PEDAGOGICAL TOOLS

Pedagogical dictionaries refer to dictionaries conceived to assist native and foreign language learning as well as knowledge learning (Fuertes-Olivera & Arribas-Baño, 2008; Fuertes-Olivera 2010; Tarp, 2010; Welker, 2008 [2010]). Printed English learners' dictionaries are exemplars of pedagogical practical lexicography. They enjoy a long tradition, going back to the 1930's. Their content and access routes have been reworked over successive editions, and because of the worldwide clientele, clever marketing, and big sales volumes, publishers and lexicographers of learners' English dictionaries enjoy high levels of prestige, which has enabled them to influence English teaching practices and hence English teaching materials. For example, both recent general Business English (e.g., Dubicka & O'Keeffe, 2006), and specific Business English textbooks (e.g., Gutjahr & Mahoney, 2009) recommend using specific printed business dictionaries, e.g. the *Longman Business English Dictionary* (Summers et al., 2007), and the *New Oxford Business English Dictionary for Learners* (Parkinson & Noble, 2005), for preparing the different vocabulary exercises included in both textbooks.

Although printed English learners' dictionaries are grouped in the same category, they usually show differences in the way they treat the data included in their dictionary articles. Examples (1) and (2) show the entry **closing balance** in two well-known paper dictionaries: the *New Oxford Business English Dictionary* and the *Longman Business English Dictionary*:

> **closing balance** *noun* [C, usually sing.]
> (*Accounting*) the **balance** shown in an account at
> the end of an accounting period → OPENING
> BALANCE

Example (1): **closing balance** in the *Oxford Business English Dictionary* (Parkinson & Noble, 2005)

closing balance → BALANCE[1]
balance[1] /bæl∂ns/ *n* [C] **1** ACCOUNTING BANKING
the difference between the total amounts of
money coming into and going out of an account
in a particular period of time
(…)
  closing balance the balance of an account at the
end of an accounting period

Example (2): **closing balance** in the *Longman Business English Dictionary* (Summers et al., 2007)

Supposing a user, for example a student of Business English, had to use one of the above printed dictionaries for understanding **closing balance**, he or she would be forced to take different consultation steps, and make different assumptions depending on which dictionary he or she was using. In (1), he or she would incur the necessity of looking up **balance** for understanding the meaning of **closing balance** whereas in (2) this indication is explicitly marked by the lexicographers; in (1), only one subject field label (*accounting*) is included, whereas in (2) the user would have to decide by him or herself between the two possibilities included *(accounting, banking)*; the definition is more pedagogically oriented in (2) than in (1), as it has been shown that using complete sentences for defining the entry word benefits learners (Fuertes-Olivera & Arribas-Baño, 2008); and the grammar data included is different: in (1) the indication 'usually sing.' is very useful when writing and/or translating a text, whereas this information is missing in (2).

The comparison of examples (1) and (2) indicates that dictionaries are special texts that merit researchers' interest on specifying dictionary structures, upgrading their users' consultation skills, and understanding that dictionaries can be used in several use situations. For instance, research on the use of dictionaries for pedagogical purposes has found that there still exists a gap between the specification of the dictionary structure and the reference skills possessed by the average dictionary user (Lew & Galas, 2008), which has prompted researchers to offer specific proposals that aim to narrow, and even eliminate, such a gap. Two of them, namely making users more skilful in using dictionaries, and making dictionaries more user-friendly, have gained general approval, and have led to more focused research. For example, Chon (2009) has found that the Korean university students he surveyed benefited from the use of internet dictionaries in four important ways: (i) students consciously recognise linguistic problems as a result of using the dictionary for L2 writing; (ii) students rely on their strategic competence (Canale & Swain, 1980) when the words in a dictionary or thesaurus entry do not lead to immediate solutions or substitutes for problematic words; (iii) the use of internet dictionaries eliminates the possibility of having alphabetic problems, and difficulties with dictionary metalanguage; (iv) Korean students use dictionaries very often. In a similar vein, Lew & Doroszewska (2009, p. 252) have analysed empirically what lexical information L2 learners select in a dictionary and how this choice affects vocabulary retention. They found that overall immediate retention was higher than in similar studies reported by Laufer

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& Hill (2000) and attributed their results to five factors, three of which are connected with using electronic dictionaries: the highlighting of the target words, the engagement value of computer-based instruction, and "the flexibility of being able to look up words in the pattern that suits the individual preference of the student."

3. DICTIONARIES FOR GAINING BUSINESS KNOWLEDGE

A dictionary user never needs information in general, but a concrete type of information that depends both on the concrete type of user and on the concrete type of situation in which the need occurs. Research has identified two use situations that are important in the context of teaching and learning Business English: communicative, and cognitive situations (Andersen & Fuertes-Olivera, 2009).

At a very abstract level, users of Business English need help in both communicative and cognitive use situations. In the former, users need data that can assist them when reading, writing, and/or translating a business text. For example, the grammar note "(*noun* [C, usually sing])" of example (3), below, is of great help when writing an English business text. In a cognitive use situation dictionaries offer help by including factual data and encyclopaedic information. For example, the graphical representation in example (3) assists users in understanding an important marketing concept:

> The ,**Boston 'Matrix** /'bostən; *AmE* 'bɔːs-/ (*also* ,**growth-share 'matrix**) *noun* [C, usually sing] (*Marketing*) a way of analysing how successful a range of company's products or services are by looking at the percentage of sales it has in the market and how fast the sales are growing.
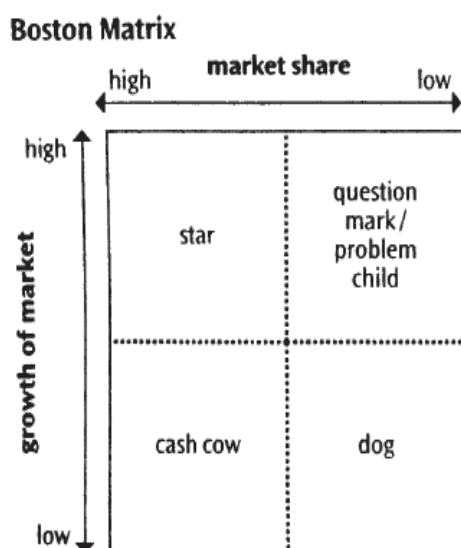
Example (3): **Article** from the *New Oxford Business English 2005* (Parkinson & Noble, 2005)

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In this paper, our analysis will be restricted to two information categories that assist users in cognitive use situations: definitions and encyclopaedic information. In specialised pedagogically-oriented lexicography, definitions assist users in gaining knowledge provided that they are worded as complete sentence and include relevant factual information with which users can understand meaning. This accords with the nature of specialized discourse, which is the establishment of a monosemic and standardized semantic relationship between a concept and its linguistic designation (i.e., term), and between a L1 term and its L2 equivalent when the L1 term enters a new language. For example, in (4) the definition of **past service cost** can be used to gain knowledge because it is worded using a pedagogical style (i.e., it contains the term to be defined followed by a complete sentence) and incorporates additional background information such as the possibility of having positive or negative 'benefits', an accounting concept that goes against the folk interpretation most non-experts, e.g. instructors and students of Business English, would have made intuitively:

> **past service cost**
> Past service cost is the change in the value of pension obligations earned by employees in prior accounting periods occurring in the current accounting period as pension benefits are implemented or changed. Past service cost may be positive if new pension benefits are implemented or existing benefits are improved, but it may also be negative if existing benefits are cut down.

Example (4): **Definition** in *El Diccionario Inglés-Español de Contabilidad* (Nielsen et al., 2009)

Encyclopaedic information is concerned with describing both factual knowledge and extra-linguistic reality. In specialised dictionaries, encyclopaedic information is usually given in encyclopaedic notes in the dictionary articles, encyclopaedic labels addressed to the individual word entries or equivalents, and independent outside matter components referred to as *systematic introductions, subject-field components, encyclopaedic sections*, or *subject field term systems* (Bergenholtz & Nielsen, 2006, p. 284; Fuertes-Olivera, 2009a, p. 161).

Encyclopaedic notes are useful for eliminating uncertainty about a subject field, and explaining concepts. For example, in (3), above, the graphical representation functions as a kind of encyclopaedic note with which learners can easily understand that a business with a high market share and a high growth rate is a **star**. Encyclopaedic labels help the user find a particular word, choose the correct equivalent, or indicate the association of a term with a particular subject field. For example, in (3), above, the encyclopaedic label *marketing* indicates that **Boston Matrix** relates to marketing concepts. Finally, systematic introductions are separate dictionary components that assist users by providing an introduction to a subject field, i.e. they are a kind of text book, like the "Improving Your Writing Skills" section included in the *Macmillan English Dictionary for Advanced Learners* (Rundell, 2007), or the

"Introduction to Molecular Biology" section in the *Encyclopedic Dictionary of Gene Technology* (Kaufman, Bergenholtz et al., 1998).

Furthermore, business dictionaries can also help users gain business knowledge provided they take into consideration the nature of Business English, which runs contrary to the compilation of general Business English dictionaries, e.g., the *New Oxford Business English Dictionary* (Parkinson & Noble 2005), as these general business dictionaries are usually compiled by using the concept of *frequency*, i.e. a notion taken from corpus linguistics. Instead of frequency, specialised dictionaries should be based on the concept of *relevance*, i.e., the inclusion of all the information categories that are decisive for potential users (Fuertes-Olivera & Nielsen, 2011). The practical application of this principle results in Business English dictionaries that are compiled by the joint work of lexicographers and subject field experts, that are user-oriented, that can be compiled in a short period of time, and that are easy to update. Consequently, instead of using general Business English Dictionaries such as the *New Oxford Business English Dictionary* (Parkinson & Noble, 2005), we support using sub-field Business English dictionaries, e.g. 'dictionary of marketing', etc. The rationale for our approach is based on theoretical and practical grounds.

Theoretically, we understand that in today's business world, which is characterised by globalisation and the dominance of English as *lingua franca*, business terms are coined at such a rapid pace that only well-planned business dictionaries that can be updated and completed in brief spans of time can cope with the demands these factors impose on compilers and users. Our argument is that the field of business must be broken down into 40-odd subfields, e.g. accounting, marketing, international trade, etc. (*Tesauro ISOC de Economía*), and consequently users would benefit more by consulting 40 or so sub-field business dictionaries (for example, 'dictionary of accounting'; 'dictionary of marketing', etc.) containing around 6,000 terms each instead of a single general Business English dictionary of 240,000 terms as such a work is difficult - almost impossible - to compile and update with regularity and in a brief span of time.

Finally, users of Business English dictionaries can gain business knowledge by increasing their dictionary culture and consequently take advantage of the information given in different dictionary structures. For example, in *El Diccionario Inglés-Español de Contabilidad* (Nielsen et al., 2009), the dictionary structure 'sources' allow users to retrieve external texts where they can gain more knowledge about a concept that is defined and presented by an international standardisation body, thus assuring users that the dictionary offers up-to-date information. In (5), below, the source IAS 19 hyperlinks to the EU homepage where the technical characteristics of a standardized text, the International Accounting Standard 19, is discussed.

current service cost
(…)
sources
IAS 19

Example (5): The dictionary structure 'sources' in *El Diccionario Inglés-Español de Contabilidad*

The internet makes the above theoretical considerations workable, as the internet eliminates most, if not all, of the lexicographical restrictions associated with printed dictionaries. These cannot be updated easily, are subject to space restrictions, do not cross-refer to external texts, and are hindered by commercial decisions (for example, those dealing with production costs might oppose the compilation of sub-field dictionaries instead of a general business dictionary) that have had a deep influence on dictionary-making and reviewing. In sum, internet dictionaries are theoretically and practically adequate for serving as teaching and learning tools considering that they can be easily adapted to the characteristics of the Business English environment that have been described above.

4. ELECTRONIC DICTIONARIES

The concept for *electronic dictionary* (ED) includes not only CD-ROM, DVD and internet dictionaries but also dictionaries "conceived to support the spelling, hyphenation and other functions integrated in text processing programs such as Word" (Bergenholtz and Tarp 2005: 7). In general, we can say that electronic dictionaries are reference tools, presented as collections of electronic structured data that "can be accessed with multiple tools, enhanced with a wide range of functionalities, and used in various environments." (De Schryver 2003: 146) Among them, scholars such as Nesi (2000: 839) include devices that scan and translate printed words, glossaries for on-line teaching/translating materials, or electronic versions of printed dictionaries. To these, we should add the online or internet dictionary, which is a dictionary that is stored on the internet and accessible worldwide.

Current research on internet dictionaries is mostly concerned with authorship and editorial policy, the distinction between information databases and information tools, the way of customising data, and several considerations related to the access process, search engines, and the use of the technical possibilities of the internet (Fuertes-Olivera & Bergenholtz, 2011). For example, questions related to authorship and editorial policy have allowed researchers to differentiate between *institutional internet reference works* and *collective free multiple-language internet reference works* depending on the identity of the dictionary's author(s), its targeted users, and business model, i.e., whether the dictionary is accessed free of charge or by paying a subscription (Fuertes-Olivera, 2009b).

Institutional internet reference works are dictionaries compiled by an identifiable institution. They can be further subdivided into free or restricted internet dictionaries

according to whether they can be accessed by paying a subscription fee or not. *Institutional free internet dictionaries* are usually compiled by professors, and lexicographers working in an identifiable private or public organization, who produce lexicographical works either as part of promotional campaigns or for helping co-staff and/or customers understand the texts produced in the organization. A typical example is the *glossary* explaining *terms* connected with the products and/or services offered by the organization, usually accessed through the homepage of the institution. *Collective free multiple-language internet reference works*, e.g. *Wikipedia*, *Wiktionary*, are reference works that aim to include data for all the languages of the world by allowing any person in any place to add and/or edit entries in any language following a protocol detailing the structure of the entry and the steps to be taken (Fuertes-Olivera, 2009b).

Although we can find examples of institutional and collective free internet dictionaries, this paper is only concerned with institutional free internet reference works, most of which have been classified as exemplars of 'copycats' and 'faster horses' in Tarp's (2011) analysis of e-tools. Tarp's classification rests on whether or not internet dictionaries use the technical possibilities of the internet, which has led him to propose four categories of internet dictionaries: 'Copycats', 'Faster Horses', 'Model T Fords', and 'Rolls Royces'.

Copycats are reference tools on electronic platforms that have been either photocopied or directly copied from a text file and then placed on the internet, frequently as a PDF file. Faster Horses, e.g., *BusinessDictionary.com*, are electronic reference tools in their own right, equipped with some of the technologies the internet allows whilst using the same lexicographic concepts applied to paper dictionaries. Model T Fords, e.g., the *English Accounting Dictionary* (Nielsen et al., 2010), have gone beyond the lexicographic principles of paper dictionaries, and have made use of existing technologies in order to provide quicker data access and to adapt the articles to the various functions displayed by the dictionary. Finally, Rolls Royces will be lexicographic and other consultation e-tools...

> [W]hich permit *individualised solutions* to concrete and individual users in concrete situations, and which may also combine access to the selected data in a prepared database with browsing on the Internet in order to get dynamic solutions based upon a *recreation and re-representation of the data* made available in this way, i.e., different from the lexicographical Model T Fords which links to specific web pages in order to reuse their data.
> (Tarp: 2011: 61).

Until now only exemplars of Copycats, Faster Horses and Model T Fords have been found. For instance, reference works accessed in the so-called free dictionary aggregators and "user-involved reference tools" (Lew, 2011) illustrate the working of the democratic world of the internet and merit an investigation in order to uncover whether they can be used to gain business knowledge.

5. YOURDICTIONARY.COM AND BUSINESS.DICTIONARY.COM FOR GAINING BUSINESS KNOWLEDGE

The number and type of reference materials that can be accessed through *YourDictionary.com* is really enormous. For example, it has more than 1,000 dictionaries classified as 'speciality dictionaries'.

The *BusinessDictionary.com* is a "user-involved reference tool" (Lew, 2011) that covers more than 20,000 business terms as well as links to videos, journal and newspaper articles, and several more functionalities that lend support to the use of internet technologies in the compilation of reference works (for example, users can ask and answer questions related to the dictionary entries).

Our analysis deals with three business terms: *impairment*, *account*, and *income statement*. They belong to the three word classes that form the word list of most specialised dictionaries: *impairment* is a noun; *account* can be a noun or a verb; *income statement* is a phraseological unit. In addition, these three business/economics terms have specific terminological characteristics: *impairment* is a noun that entered Business/Economics through a process of metaphorisation from Medicine. *Account* is a general English term with homonymous (it is a noun and a verb) and polysemous meanings in legal, business and computer discourses. *Income statement* is a business/economics phraseological unit that is being subject to a process of de-terminologisation. Hence, they allow us to analyse them from different terminological perspectives. For example, we can check whether the lexicographical data accorded to each term is conceptually well presented. For example, in *YourDictionary.com*, the search engine allows us to retrieve data for each entry taken from a general dictionary (*Webster's Dictionary*), together with definitions from 'business', 'computer', 'finance', 'idioms', 'legal', medical' and 'telecom' reference works, as well as synonyms from the *Roget's Thesaurus*. Consequently, our analysis can find whether the hits retrieved are well described and hence are adequate for helping users gain knowledge; and finally, whether the data retrieved are well-organised and classified according to the different possibilities allowed by the search engines, as users can retrieve by 'business definition', by 'medical definition', by 'entire site', etc. To sum up, we selected these terms in these two online dictionary systems as users can access different search possibilities, each of which is well-placed, visible and easy to access. For example, by clicking on the different possibilities given in the horizontal menus, users will retrieve hits taken from general and specialised dictionaries, related homepages, videos, newspapers, blogs, and professional journals.

As previously indicated, the results shown below include definitions and encyclopaedic information. Both dictionary structures are needed for catering for cognitive needs. Cognitive needs call for much more than just a basic definition of the entry word. Dictionary users who are in need of acquiring knowledge about a particular subject will look for information which reveals, say, subclasses and subtypes of the entity covered by the entry word, or elements and

functions of the entity covered by the entry word. Examples (6), (7), and (8) show the definitions, as well as homonymous and polysemous labels in the form of grammar categories (for example, "intransitive verbs") and Arabic numbers (e.g., 1, 2, etc.). They were retrieved by placing the entry word in the search engine and clicking on the different functionalities through which we access definitions from the different reference works integrated on the homepage of the dictionary aggregator.

Dictionary	Definition
1. *Webster's Dictionary*	a financial statement that summarizes the various transactions of a business during a specified period, showing the net profit or loss; profit and loss statement
2. *Webster's New World Law Dictionary*	An accounting document setting forth the income and expense of a business organization over some period of time.
3. *Webster's New World Finance and Investment Dictionary*	One of the major financial statements produced by a company, it shows the amount of money that is earned, the expenses incurred, and the resulting net income. Corporations produce income statements quarterly as well as annually. Publicly-traded companies meeting minimum size requirements must file their income statement with the Securities and Exchange Commission.
4. *The American Heritage Dictionary of Business Terms*	A business financial statement that lists revenues, expenses, and net income throughout a given period. Because of the various methods used to record transactions, the dollar values shown on an income statement often can be misleading. Also called earnings report, earnings statement, operating statement, profit and loss statement. See also consolidated income statement.

Example (6): Definitions of **income statement** in *YourDictionary.com*.

Dictionary	Definition
1. Webster's Dictionary	***transitive verb***
	to consider or judge to be; deem; value
	intransitive verb
	1. to furnish a reckoning (*to* someone) of money received and paid out
	2. to make satisfactory amends (*for*) *he will account for his crime*
	3. to give satisfactory reasons or an explanation (*for*) *can he account for his actions?*
	4. to be the cause, agent, or source of: with *for*
	5. to do away with as by killing: with *for he accounted for five of the enemy*
	noun
	1. a counting; calculation
	2. a record of the financial data pertaining to a specific asset, liability, income item, expense item, or net-worth item
	3. bank account
	4.
	a. a record of the financial transactions relating to a specific person, property, business, etc.
	b. charge account
	c. a business or firm that is a customer or client, esp. on a regular, credit basis *one of our best accounts*
	5. worth; importance *a thing of small account*
	6. an explanation

	7. a report; description; story
2. Webster's New World Law Dictionary	1. A detailed record of a financial transaction, indicating the debits and credits between the parties to a contract or a fiduciary relationship. 2. The debt remaining to be paid, or the credit to be refunded, as indicated in such a record. 3. A detailed record of the financial transactions, business dealings, and other relations for which records must be kept. 4. In the Uniform Commercial Code, a right to payment for goods whose sale or lease, or for services whose performance, are not evidenced by a negotiable instrument or chattel paper. 5. A business relationship involving the management of money or the availability and use of credit. 6. In the common law, a legal action to require a person to account for money or property. See also accounting. 7. A statement by which someone explains, or attempts to explain, an event. 8. In business, a particular client or customer. See also joint account.
3. The American Heritage Dictionary of Business Terms	1. A contractual relationship between two parties. For example, an individual may have an account with a bank or brokerage firm. 2. The record of a firm's or person's transactions and balances. Also called *account statement*. 3. In accounting, a record of transactions related to segments of an income statement and balance sheet including income, expenses, assets, liabilities, and stockholders' equity.
4. Computer Desktop Encyclopedia	See user account, guest account and account number.

Example (7): Definitions of **account** in *YourDictionary.com*

Dictionary	Definition
The American Heritage Dictionary of Business Terms	1. In accounting, the situation that exists when the carrying value of a long-term asset or asset group is larger than fair market value. 2. Reduction in a firm's capital as a result of distributions or losses. ***Case Study*** Ohio-based hamburger chain Wendy's International purchased fast-casual restaurant chain Baja Fresh Mexican Grill for $275 million in 2002. Shortly thereafter, Wendy's acquired two additional restaurant chains, Café Express and Pasta Pomodoro. Baja Fresh failed to meet Wendy's expectations and, despite several new CEOs, experienced a decrease in same-store sales of 4.6% in 2003, 6.3% in 2004 and 3.7% in 2005. At the same time, the new developing-brands division, of which Baja Fresh was the major component, suffered operating losses of over $60 million during 2004 and 2005. Wendy's bit the bullet in 2006, taking a $122.5 million pretax impairment charge (writing down goodwill that resulted from buying the Mexican-food chain for more than book value) related to Baja Fresh and selling the chain to private investors for $31 million, $244 million less than it had paid four years earlier. The prior year Wendy's had taken a $25 million impairment charge for its Tim Hortons doughnut chain, which it had spun off to its own shareholders.
The American Heritage Dictionary of Medical Terms	Weakening, damage, or deterioration, especially as a result of injury or disease

Example (8): Definitions of **impairment** in *YourDictionary.com*

Similarly, the definitions were retrieved from *BusinessDictionary.com* by placing the headword in the search engine (Examples 9, 10, and 11). In general, we observe that these definitions do not contain a pedagogical style but they have adequate factual information, and many hyperlinks to other dictionary structures that favour the acquisition of business knowledge. For example, a pedagogical definition of **account** in "1. Accounting", below, should have read: "an account is a chronological record of changes in the value of an entity's assets, liabilities, and the owners' equity, each of which is represented by a separate page in the ledger."

> 1. Accounting: Chronological record of changes in the value of an entity's assets, liabilities, and the owners' equity; each of which is represented by a separate page in the ledger. See also accounting equation and accounts.
> 2. Banking: Continuing financial relationship between a bank and a customer, in which deposits and debts are held and processed within a framework of established rules and procedures.
> 3. Commerce: On-going contractual relationship between a buyer and seller whereby payment for goods received is made at a later time (usually 30 days). See also charge account and open account.
> 4. Law: Obligation of each party to a contract or partnership to account to other(s) for amounts received or due.
> 5. Services: Client of an advertising, brokerage, consulting, marketing, or public relations firm.

Example (9): Definition of **account** in *BusinessDictionary.com*

> Summary of a management's performance as reflected in the profitability (or lack of it) of a firm over a certain period. It itemizes the revenues and expenses of past that led to the current profit or loss, and indicates what may be done to improve the results. In contrast to a balance sheet (which is a 'still photograph' taken at a certain time) an income statement is a 'movie' that depicts what happened over a month, quarter, or year. It is based on a fundamental accounting equation (Income = Revenue - Expenses) and shows the rate at which the owners equity is changing for better or worse. Along with balance sheet and cash flow statement it forms the basic set of financial information required to manage a firm. Also called earnings report, operating statement, or profit and loss account.

Example (10): Definition of **income statement** in *BusinessDictionary.com*

> The amount by which stated capital is reduced by distributions and losses.

Example (11): Definition of **impairment** in *BusinessDictionary.com*

A more detailed analysis of the definitions quoted above (examples 6-11) indicates that they offer enough business knowledge. In particular, we can mention the following:

1. The specialised dictionaries offer much more in the way of encyclopaedic information on the entry word than the general dictionaries present in the dictionary aggregator. For example, the **case study** given for **impairment**, the specific meaning of **account** in the Uniform Commercial Code, and the information about the necessity for publicly-traded companies to file their **income statements** with the SEC, and the dependence of **income statements** on the so-called 'accounting equation' illustrate their adequacy for helping users gain business knowledge.

2. Potential users are only cross-referred to related entries in specialised dictionaries, which offer them the possibility of acquiring more knowledge about the concepts. For example, in **income statement** potential users are referred to **consolidated income statement**. Similarly, in *BusinessDictionary.com,* users can access a lot of related concept by means of the hyperlinks included in the definition: 46 hyperlinks in **account**; 32 hyperlinks in **income statement**; and 5 in **impairment**.

3. The definitions in the specialised dictionaries are longer, as they tend to include more encyclopaedic data. For example, the definition of **income statement** in the *Webster's Dictionary* has 25 words, whereas it has 53 in the *Webster's New World Finance and Investment Dictionary*, and 134 in *BusinessDictionary.com.*

4. The definitions are given in simple language, i.e., without using technical and long explanations, although we find that some of them are not well conceived from a pedagogical point of view.

5. Definitions are preceded by encyclopaedic labels such as *accounting*, *commerce*, *law*, etc.

6. The number of meanings quoted increases when the term is also used in general language, and/or in several sub-fields, i.e., when it is a semi-term or a general word used as a term (Table 1).

Furthermore, our analysis also shows that encyclopaedic information can also be retrieved by clicking on the different hyperlinks displayed in each hit, some of which (see Table 2) connect the dictionary article with external texts that offer more focused encyclopaedic information:

Terms	Number of meanings	Meaning	Subject field
income statement	1	accounting document	accounting
impairment	2	accounting process; health process	accounting; medicine
account	11	record, debt, right, relationship, legal action, statement, customer, contract, calculation, explanation, value,	accounting, business, management, law, mathematics, human behaviour

Table 1: Conceptual features of definitions

Term	Hyperlink	Encyclopaedic Information
account	a) Online Savings Accounts	bank product; interest rates; savings rates; savings account
	b) International banking	bank product; interest rates; tax; deposits;
	c) 24 Hours Forex Trading	foreign exchange; trading;
	d) Instant IBAN generator	IBAN; BBAN; payments
	e) Europe Point	credit cards; companies; bank accounts
impairment	FAS 114 Loan Impairments	loans; accounting methods; risks; middle market
	Free Business Listing	listings;
	FASB Guidance	accounting standards; auditing; business combinations; derivatives; hedging; compensation arrangements; leases
	Financial Stress Testing	Stress Testing; Financial portfolio
	The Essentials of UK VAT	VAT; Taxes
Income statement	Income Statements	balance sheets; EBITDA; fiscal report; property tax; payroll; cash flow; business income statements; property
	Corporate bond funds	funds; investment; insurance; equity
	IFRS2	financial standards; outsourcing
	Hedge Fund Administration	hedge funds; insurance
	Key Finance Indicators	Finance; human resources; sales; marketing; procurements; logistics

Table 2: List of Hyperlinks and main Encyclopaedic Information contained (selection)

Moreover, users can also access factual knowledge presented as videos and related texts. For example, searching for **account** in *BusinessDictionary.com* retrieves the following: more than 100 articles taken from blogs, newspapers, and professional journals that offer business knowledge about this concept; several videos concerned with business matters; and questions and answers on business matters that indicate the degree of interconnectivity of this reference tool.

6. DISCUSSION

The above results have to be commented on in relation to the needs that users of Business English as a *lingua franca* have for gaining business knowledge, as well as to the ease and speed with which potential users satisfy their needs in a cognitive use situation. Regarding the cognitive use situation associated with gaining business knowledge, we claim that free internet dictionaries are suitable pedagogical tools for the following reasons.

Firstly, the information retrieved from free internet dictionaries agrees with the nature of Business English as a hybrid characterised by having a large number of users and would-be users with a previous working knowledge of business, not only because we all carry out typical business activities on a daily basis (i.e., we all sell and buy something; we all make presentations; we all take part in meetings; we all negotiate), but also because these users enroll in Business English courses having some previous experience of working with business/economics texts in their L1. This means that users can add to the general business knowledge they possess with more in-depth and specialised business knowledge, e.g., the access to the hyperlink FAS 114 Loan Impairment, taken from the hits retrieved from institutional free internet dictionaries.

Secondly, what we can retrieve from free internet dictionaries connects them with another characteristic of the social dimension associated with Business English: the dynamics of term formation indicates that terms in Business English, which is the *lingua franca* used in today's business encounters, are in a constant flux, i.e., they are being coined and modified constantly, and consequently users will benefit provided that they can retrieve them by using precise and well-conceived classifications. For example, in *BusinessDictionary.com* users can access definitions broken down into 42 sub-fields: *accounting*, *marketing*, *banking*, etc. In a word, meaning is more precise and updating is easier to accomplish in sub-field business dictionaries than in a general business dictionary.

Thirdly, when compared with printed Business English dictionaries such as the *New Oxford Business English Dictionary* (Parkinson & Noble, 2005), which is recommended in several Business English teaching books (see Section 1), we observe that our institutional free internet dictionaries fare better than this acclaimed printed Business English dictionary (examples 12, 13, and 14):

account
1 (*abbr* **a/c**) an arrangement that sb has with a bank or BUILDING SOCIETY to keep money there and take some out.
2 (*Commerce*) (*BrE also* **credit account**) (*AmE also* **charge account**) an arrangement with a shop/store or business to pay bills for goods or services at a later time, for example in regular amounts every month.
3 (*accounting*) a statement of money paid, received or owned over a period of time. → ACCOUNTS
4 (*Marketing*) a regular customer who does a lot of business with a company, especially a company working in advertising, marketing or PUBLIC RELATIONS.
5 (*IT*) an arrangement that sb has with a company that allows them to use the Internet or to receive, store and send emails.

Example (12): Definition of **account** and encyclopaedic information in the dictionary entry

 'income ,statement
(*Accounting*) an official financial record that gives detail of all a company's income and expenses for a particular period and shows if it has made a profit or a loss.

Example (13): Definition of income statement and encyclopaedic information in the dictionary entry

impairment
(*Accounting*) a situation where an asset becomes less valuable and a company must show this by reducing its value in the financial records.

Example (14): Definition of **impairment** and encyclopaedic information in the dictionary entry

In the dictionary entries quoted from the printed Business English dictionary, users access less factual knowledge. For example, in (10) it is quoted the accounting equation Income = Revenue – Expenses, which is very illustrative and which is not given in (13). The Oxford dictionary does not have links to external texts, and the number of cross-references to related concepts is fewer than in the institutional free internet dictionaries here studied. For example in (10), users have more than 40 cross-references whereas in (13) there are none. Finally, the definition is not well conceived pedagogically as we have already pointed out.

Fourthly, institutional free internet dictionaries contain a kind of maximising word list that lends support to our final claim: as free internet dictionaries are easier to update than printed ones they are more adequate for eliminating obsolescence, perhaps the biggest drawback of specialised dictionaries. For instance, in example (6) users are informed that "publicly-traded companies meeting minimum size requirements must file their income statement with the Securities and Exchange Commission", and that corporations "produce income statements quarterly as well as annually". This encyclopaedic information is very important and refers to rules enacted at the beginning of the year 2000. It is absent from the printed dictionary (example 13), which only focuses on its main definition, and does not pay attention to rules that are being introduced by, say, the IAS Board, the SEC, or other regulatory bodies.

7. CONCLUSIONS AND FUTURE RESEARCH

This paper has focused on existing free institutional internet dictionaries with the aim of analysing their possible use for teaching and learning Business English in the expanding circle. In particular, our aim was to observe whether definitions, and encyclopaedic information found in three prototypical business/economics terms could assist users in learning L2 concepts. Our final claim is that the information offered is adequate conceptually and can therefore be of help for gaining business knowledge. Hence, we claim that if they are properly understood, free institutional internet dictionaries may be incorporated into pedagogical frameworks.

Following the above conclusion we also claim that free internet dictionaries connect the teaching and learning of Business English with e-learning, which is the object of increasing attention as the use of the internet in second language learning introduces a new dynamic to the language classroom. Within this framework, we envisage three lines of future research. Firstly, it is necessary to find out whether free internet dictionaries comply with more requirements of pedagogical specialised lexicography than the ones here analysed. For instance, we should analyze whether free internet dictionaries are all-inclusive dictionaries, i.e., dictionaries that aim at satisfying both communicative and cognitive needs. Secondly, it is necessary to have a holistic framework for evaluating business English materials. Following Chan (2009), this implies that the use of free internet dictionaries has to be contemplated within the pedagogical considerations that are common to business English courses: needs analysis; learning objectives; contextualization of language, etc. For example, we can evaluate whether the data favour the learner's autonomy, a requisite of many, if not all, business courses. Thirdly, we can also investigate whether free internet dictionaries can have a role in dealing with unpredicted problems during class. For instance, they can be useful tools for examining two areas of teacher cognition: conceptualization of a teacher's decision making; and categories of teacher knowledge.

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