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The Cultural Component of Selected LSP Textbooks in the Area of Business and Their Potential for Developing Intercultural Competence

Abstract

The article aims to investigate the cultural component of selected LSP textbooks in Business English, German, French and Spanish from the point of view of their potential for developing intercultural competence, which is indispensable in business communication (Stegu, 2017). The study analyses the cultural content of twenty textbooks as well as activities aimed at developing and practising intercultural skills. As the results show, they include different cultural information and focus on developing different skills. Moreover, they mostly present such information implicitly rather than explicitly, for example, model business letters show how business correspondence is written in the target language culture, without making explicit statements on politeness in that culture. It is thus the teacher's role to select the textbooks, draw the learners' attention to the cultural elements, and to supplement the books with other materials.

Keywords: LSP textbooks, business language, intercultural communication, intercultural competence

The study investigates the cultural component of selected Business English, Business German, Business French and Business Spanish textbooks from the point of view of the intercultural competencies they can help to develop. Undoubtedly, in today's globalised world many companies are international or do business with foreign partners. Bartosik-Purgat (2010, p. 32, as cited in Zenderowski & Koziński, 2012, p. 21, the author's translation) defines international business as "every manifestation of economic activity taken up by a company (or individuals not being legal entities) which is connected with the sale or purchase (also as an intermediary) of products (or services) abroad."

It is thus a very broad notion, as it can cover a variety of products and services, selling which as well as the after-sales service may require specific intercultural communication skills. Moreover, in international organisations, especially joint ventures, “culture(s) are negotiated rather than fixed” (Bargiela-Chiappini & Nickerson, 2003, p. 6) and, in fact, the multiple cultural membership of their employees can result in multicultural identities (Bargiela-Chiappini & Nickerson, 2003, p. 6). Consequently, international business communication constitutes a highly complex field of research, which covers an intricate array of theories of culture and communication as well as “[t]he added dimension of the business context” (Bargiela-Chiappini & Nickerson, 2003, p. 3).

One should be aware of the differences between the native culture and those of the foreign business partners, customers or, in an international company, foreign colleagues, and be able to behave appropriately. If intercultural communication aims at the establishment of partnership relations, the process of adjustment should be to some extent symmetrical. Thus, the knowledge of negotiating styles characteristic of different countries, as well as the dress code, attitudes towards time, ways of addressing business partners, the exchange of gifts, etc. should be applied in business negotiations (Zenderowski & Koziński, 2012, p. 56).

Culture can be defined as “the meaningful way in which people act and interact in their social contexts with one another” (Moll, 2012, p. 4). In a similar vein, Gibson (2002, p. 7) regards it as “a shared system of attitudes, beliefs, values and behaviour.” Even though in the globalised world a culture consisting of globally shared behaviour has formed (Moll, 2012, p. 16), cultures have largely retained their individuality and the shared conduct is not equally distributed and “[u]nderneath this layer of shared practices, there remains a vast richness of norms and expectations” (Moll, 2012, p. 17).

This begs the question of whether intercultural competence could be learnt from textbooks at all. Certainly, no textbook can contain all the components of competence even in a single culture, from knowledge of the country and its social context, through various norms of behaviour and communication, to values, beliefs and attitudes. However, as will be explained below, developing intercultural competence is a complex process involving a number of skills and attitudes. Therefore, textbooks can equip learners with some necessary information and a basis for reflection, so that they can further develop their intercultural communication skills in a real-life context more closely related to their language needs. It can thus be assumed that, even though intercultural competence cannot be learnt from textbooks alone, the cultural component of textbooks can be very useful for developing it.

Finally, despite the unquestionable status of English as the language of international business (Bargiela-Chiappini & Nickerson, 2003, p. 4), due to the internationalisation of business, in Europe “[...] a business interaction is rarely a monolingual event” (Vandermeeren, 1999, p. 276). Languages other

than English also play a role in intercultural business meetings, for example, a short switch can serve to solve a problem, other languages can be used to hold a “small group discussion,” to build solidarity (Poncini, 2003, pp. 29–30) and, in general, to “facilitate communication and goal achievement” (Poncini, 2003, p. 30).

In fact, while English is the dominant business language in the world, German, French and Spanish are also useful in business, especially in Europe (Schroedler, 2018, pp. 240–241). In terms of the GDP, the German-speaking economies (Germany, Austria and partly Switzerland) show the most economic activity on the European market, whereas the economic output of the European French-speaking population (i.e., France and parts of Belgium and Switzerland) is similar to that of the English-speaking one. The GDP of the 12 largest economies of the Spanish-speaking world (Argentina, Bolivia, Chile, Colombia, Cuba, the Dominican Republic, Ecuador, Guatemala, Mexico, Peru, Spain and Venezuela), which “account for over 90% of the world’s Spanish-speaking population and for over 95% of its accumulated GDP output” (Schroedler, 2018, p. 239) rose considerably between 1995 and 2015. In addition, the German-speaking population (Germany, Austria and part of Switzerland) has the highest individual purchasing power of these four groups, while in the 2006–2016 decade the individual purchasing power of the French-speaking world (France as well as the French-speaking populations of Belgium, Canada, Switzerland, Algeria, Cameroon, Congo, Côte d’Ivoire, Morocco, Senegal and Tunisia) exceeded that of the English- and the Spanish-speaking population (Schroedler, 2018, p. 241). The data are supported by interviews with experts: knowing the business partner’s language is a sign of respect, facilitates the sale of products and prevents missing opportunities (Schroedler, 2018, pp. 246–251). Therefore, apart from English, other languages should also be studied, as they increase the number of business opportunities and facilitate communication and, together with the language, one should also become familiar with the country’s culture. For this reason, the present study focuses on business LSP textbooks in the four languages mentioned above, as they can all be useful in international business.

However, it must be remembered that this is an exploratory study, as the cultural component of LSP Business (not only Business English) textbooks has hardly been investigated yet, an exception being Gajewska (2023), who analysed the cultural components of selected LSP French, Spanish and Italian textbooks in the area of business. Even though Romanowski (2016) proposed a comprehensive evaluation sheet for Business English textbooks, he did not focus on culture but covered all the features a Business English course book should possess, including its design and organisation, the language content (vocabulary and grammar), skills and tasks, methodology, etc. and, certainly, cultural themes and activities raising students’ cultural awareness and developing their intercultural communicative competence. Yet, they are only presented

in the form of a list of questions (e.g., “Is there cultural content added in the texts/activities?” Romanowski, 2016, n.p.) instead of any particular examples. On the other hand, some studies have been conducted on the cultural elements in general English textbooks, for example, Amerian and Tajabadi’s (2020) evaluation of the *New Headway* series and Sobkowiak’s (2021) analysis of EFL textbooks used in Poland, especially ones preparing secondary school students for the Matura (Polish A-level) examination. Piwowarczyk (2016) provided an overview of the cultural components of six textbooks, one in each language, for English, German, French, Russian, Spanish and Italian. In fact, Piwowarczyk’s study did not even focus on one type of textbooks, as she presented an English tourism textbook (*English for International Tourism*), a professional French textbook (*Objectif express 1. Le monde professionnel en français A1/A2*) and general German, Russian, Spanish and Italian ones; the main criterion for their choice was the fact that they were at the A1/A2 level and were used at the Cracow University of Economics (Piwowarczyk, 2016, p. 74). Therefore, while the present study provides an analysis of the cultural elements included in LSP business textbooks and the ways they are presented, it cannot yet cover all aspects of culture in this type of course books and thus perspectives of future research will be presented.

Teaching the Language of Business

By and large, business language is part of LSP (language for specific purposes), possesses a specific vocabulary and style and is used in contexts where misunderstandings can lead to financial losses. For example, the quality of business correspondence is a reflection of professionalism and competence, and unclear or inefficient correspondence can impair business relations (Ashley, 2003, p. 5). As Reuter (1997, p. 11, as cited in Stegu, 2017, p. 371) has observed, the main purpose of teaching LSP is not the memorisation of specialist knowledge, but the preparation of students for specialised oral and written communication at work. ESP students are future participants in discourse communities, who need to know the rules of the genres they are going to use, since discourse and genres are “taken-for-granted forms of conduct by which the target academic, professional, and workplace communities are constituted” (Basturkmen, 2006, pp. 11–12). It is thus vital that, in addition to terminology, learners acquire the rules of communication, which are largely a part of the target culture.

Indeed, the need for knowledge of the rules of communication in the international business community is reflected in business practitioners’ expectations concerning LSP learners’ as their future employees’ writing. As shown by

Puvenesvary (2003, as cited in Zhang, 2013, p. 145), rather than on linguistic proficiency, in their evaluation of business students' writing, business practitioners lay emphasis on maintaining the corporate image, conforming to power relationships and the meeting of time constraints. If they paid attention to errors, it was only because of their potential impact on the corporate image. Zhang (2013) investigated the evaluation of students' business writing by international business practitioners with a view to formulating pedagogical implications for the teaching of Business English. He concludes that "[b]usiness writing should be treated from the outset as performing a business activity" (Zhang, 2013, p. 154). As the business practitioners' responses varied considerably, international business professional identities vary across contexts and, moreover, business correspondence as a genre is flexible, so writing should take into account the specificity of a particular interaction (Zhang, 2013, p. 154). This shows that practical business language skills are of particular importance to the employers themselves and should be mastered by LSP learners. Even though textbooks cannot prepare learners for all possible business contexts, they should, arguably, equip learners with basic skills which they will later develop at work and, at the same time, raise their awareness of the conventions of business communication in the target language culture. In fact, business letters are only one of the many genres of business writing, besides reports, memos, contracts, invoices, brochures, catalogues, etc. (Aguirre Beltrán, 2012, p. 81). Therefore, model business letters and phrases used, for example, in negotiations, can provide a starting point for students as future business practitioners.

However, given the international character of contemporary business, rather than native speaker competence, "what matters is the highest possible communicative effectiveness in specific situations" (Stegu, 2017, p. 369), which undoubtedly influences learners' language needs. Certainly, language needs change over time, as do one's professional duties, so teaching foreign business languages should provide learners with a basis for lifelong learning (Stegu, 2017, p. 374).

As for the design of LSP materials, including textbooks, they should familiarise students with a given genre (e.g., business correspondence). The teacher's role is to select the appropriate materials and tasks. As publishers are not usually willing to publish materials intended for a limited specialist audience, teachers and institutions have to develop materials of their own (Barnard & Zemach, 2003, p. 314). According to Barnard and Zemach (2003, pp. 316–317), the preparation of LSP materials should start with determining the needs of the learners and/or the organisation, including relevant contexts of language use (e.g., business meetings) and skills, followed by designing the syllabus and the activities. Preparing the materials is not the last stage, though, as feedback on them should be collected and, if necessary, they should be revised. Ready-made textbooks cannot be revised by the teacher, but they can select and combine them in accordance with learners' needs.

Last but not least, according to Evans (2013), while Business English textbooks contain a variety of vocabulary exercises (p. 282), they lack simulations preparing them for real-world workplaces (p. 291). Evans (2013, p. 291) also recommends “processing and producing interdependent text types, such as emails and reports” as well as “participating in speech events.” However, as will be shown below, processing certain text types, though not necessarily interdependent ones, is indeed present in many textbooks. While the focus here is on the cultural component of textbooks, it may be assumed that the text types presented there are representative of the business genre used in a particular language and therefore aim to prepare learners for future participation in the business community using that language.

The Role of Culture in Foreign Language Learning and in Business Communication

As was mentioned above, business communication requires a certain level of intercultural competence. “Culture is reflected in communication; without considering cultural factors, it would not be possible to communicate successfully” (Rathmayr, 2017, p. 222). It is certainly important to know the differences between the native and the foreign culture, but this is not enough. As noted by Rathmayr (2017, p. 226), even though awareness of differences can facilitate communication, one should be cautious about attributing certain behaviours and values to all members of a particular nationality in order not to reduce them to their national affiliation. At the same time, culture is not a fixed structure, but rather “a dynamic set of conditions and a regulatory framework of interpersonal action” (Metten, 2014 n.p., as cited in Rathmayr, 2017, p. 228, her translation).

In fact, in foreign language teaching in general, cultural skills are essential, as “language and culture are inextricably intertwined” (Pulverness, 2003, p. 428). However, in English language textbooks in particular, there has been a tendency to focus on English as an international language, neglecting its cultural dimension. A possible reason is the assumption that teaching the culture of a particular English-speaking country would be irrelevant to a global audience. Yet, culture “as the expression of beliefs and values” cannot be neglected in language teaching (Pulverness, 2003, pp. 426–427).

Those underlying beliefs, attitudes and values are influenced by each country’s history, tradition, etc. Following Hammerly (1982), Stern (1992, pp. 210–211) divides culture into “information (or factual) culture,” which includes the average educated native speaker’s knowledge of their country’s history, geography, etc., behavioural culture, defined as “actual behaviour plus attitudes,

values, etc.” (Hammerly, 1982, p. 515, as cited in Stern, 1992, p. 210), which is crucial for successful communication, and “achievement (or accomplishment) culture,” which includes art, literature, etc. Certainly, communication in a foreign language requires predominantly skills connected with behavioural culture, but, in order not to appear ignorant, let alone offend the interlocutor with an awkward remark, some knowledge of achievement and information culture is also necessary.

In business, apart from the language and the cultural meanings expressed in it, intercultural competence in a broader sense is required. For example, differences in politeness can result in serious misunderstandings. A Russian business partner’s failure to apologise for absence due to illness, which is beyond their control and does not require an apology in Russian, can irritate an Austrian much more than a language error because, to the Austrian, the Russian seems unreliable and impolite (Rathmayr, 2017, p. 230).

Moreover, the development of intercultural competence requires lifelong learning skills, which allow the learner to discover the target culture on their own. According to Byram (2008, p. 69), intercultural communicative competence includes several affective, cognitive and behavioural elements, which comprise attitudes, such as curiosity and openness to other cultures, knowledge of social practices in the native and the foreign culture, “skills of interpreting and relating,” for example, interpreting a document from another culture, “skills of discovery and interaction,” or the ability to acquire and use new knowledge of a culture and its practices, and “critical cultural awareness/political education,” or the ability to evaluate cultural practices critically (Byram, 2008, p. 69, his emphasis). Arguably, these intercultural skills can be useful in learning the language of business. They might help one, for example, to interpret business documents in a foreign language, to observe the behaviour of business partners or to improve one’s knowledge of their culture.

According to Rathmayr (2017), businesspeople need encyclopaedic knowledge of the culture of the country they do business with, including its history, geography, economics, politics, etc. However, in a globalised world, one is exposed to many cultures and ought to “develop strategies which increase the chances for successful interactions with members of as many cultures as possible” (Rathmayr, 2017, p. 237). Cultural awareness and engagement with the foreign culture make one more sensitive to possible conflict sources. At the same time, one should be aware of one’s own and the interaction partner’s expectations. Consequently, such strategies as questioning, summarising what has been mutually understood and emphasising the common ground are particularly useful in intercultural business communication (Rathmayr, 2017, pp. 239–240).

It can thus be concluded that, even though textbooks cannot provide all aspects of intercultural competence, they can give one at least some basic encyclopaedic knowledge about the target language culture as well as the necessary

linguistic means (for example, useful expressions) for questioning, summarising and, if necessary, resolving conflict situations. Moreover, tasks which involve reflection on one's native and the foreign culture can be helpful in developing intercultural awareness. At the same time, it must be remembered that, while some cultural information in textbooks is presented explicitly, other information is given implicitly and has to be either implicitly acquired or consciously deduced by the learner. Explicit learning involves memorising facts and results in knowledge that can be verbalised (Ellis, 2009, p. 3), whereas "[i]mplicit learning proceeds without making demands on central attentional resources" (Ellis, 2009, p. 3) and learners cannot verbalise such knowledge, though it is reflected in their behavioural responses (Ellis, 2009, p. 3). Consequently, "[i]mplicit instruction is directed at enabling learners to infer rules without awareness" (Ellis, 2009, p. 16), for example, by providing examples illustrating an underlying rule. As for the development of intercultural competence, textbook units devoted to the acquisition of verbalisable cultural knowledge (for example, encyclopaedic knowledge of the target language country) can be regarded as explicit instruction, while implicit cultural instruction may focus, for instance, on model business letters or useful phrases, which might be treated either as examples of language use or as information about target culture business etiquette. In the former case, the result would be explicit learning of the language, but not necessarily of the culture, though business etiquette would be acquired implicitly at the same time. In the latter case, the learner's cultural awareness, especially "skills of interpreting and relating" and "skills of discovery and interaction" (Byram, 2008, p. 69), would allow the explicit learning of the rules of business writing in the target culture. Therefore, the capacity to use the potential of textbooks in the acquisition of intercultural competence can be assumed to be largely individual and differ from one learner to another.

The Study

The Material under Analysis

The study analyses twenty LSP textbooks in the area of business, which are listed in Table 1 below. They were mostly published by well-known publishing houses specialising in science and the dissemination of knowledge (Oxford University Press, Cambridge University Press, Didier), education (Pearson Education, Ernst Klett Verlag) or in language reference works and language teaching (Langenscheidt, Edinumen, Edelsa, CLE International, etc.). All the publishing houses are given in the references at the end of the article.

Table 1

The Textbooks Analysed Here and the Levels of Proficiency They Are Designed for

No.	Textbook	Level
1.	<i>Market Leader. Advanced</i> (2011) by Iwonna Dubicka and Margaret O'Keefe	C1–C2
2.	<i>Business Benchmark. Advanced</i> (2007) by Guy Brook-Hart	C1
3.	<i>Business Vocabulary in Use. Advanced</i> (2010) by Bill Mascull	B2–C1
4.	<i>Business English Handbook</i> (2007) by Paul Emmerson	B2–C1
5.	<i>Intelligent Business. Advanced Business English</i> (2011) by Tonya Trappe and Graham Tullis	C1–C2
6.	<i>English for Business Studies. A course for Business Studies and Economics Students</i> (2010) by Ian MacKenzie	B2–C1 (intermediate and advanced)
7.	<i>Business Result. Advanced</i> (2009) by Kate Baade, Richard Holloway, Jim Scrivener and Rebecca Turner	C1–C2
8.	<i>Entscheidungen. Deutsch als Geschäfts- und Verhandlungssprache. Für fortgeschrittene Lerner</i> (2016) by Anne Buscha, Juliane Matz, Susanne Raven and Szilvia Szita	B2 as a minimum requirement
9.	<i>Wirtschaftsdeutsch von A–Z. Lehr- und Arbeitsbuch</i> (1995) by Rosemarie Buhlmann, Anneliese Fearnas and Eric Leimbacher	From intermediate to good language competence (Buhlmann et al., 1995, p. 6)
11.	<i>Das Testbuch Wirtschaftsdeutsch. Deutsch als Fremdsprache in der Wirtschaft</i> (2013) by Margarete Riegler-Poyet, Bernard Straub and Paul Thiele	B1–C2
12.	<i>Wirtschaftskommunikation Deutsch</i> (2017) by Volker Eismann	B2–C1
13.	<i>Affaires.com</i> (2012) by Jean-Luc Penfornis	B2–C1
10.	<i>Blickpunkt Wirtschaft. Niemiecki w ekonomii i biznesie</i> (2012) by Stanisław Bęza	Not indicated, but destined for higher education (Bęza, 2012, p. 9), so the level can be assumed to be upper-intermediate or advanced.
14.	<i>Communication progressive du français des affaires</i> (2018) by Jean-Luc Penfornis	A2–B1
15.	<i>Vocabulaire progressif du français des affaires</i> (2013) by Jean-Luc Penfornis	B1
16.	<i>Édito Pro</i> (2020) by Alexandre Holle, Amandine Diogo, Manon Grimaud, Bertrand Lauret and Meryl Maussire	B1

No.	Textbook	Level
17.	<i>Temas de Empresa. Manual para la preparación del Español de los Negocios de la Cámara de Comercio de Madrid</i> (2005) by María José Pareja	B1/B2/C1 (B1 as a minimum)
18.	<i>Entorno empresarial. Nivel B2</i> (2014) by Marisa de Prada, Montserrat Bovet and Pilar Marcé	B2
19.	<i>Cultura y negocios</i> (2010) by Ángel Felices, Emilio Iriarte, Emilia Núñez and María Ángeles Calderón	B2–C1
20.	<i>Español para el comercio mundial del siglo XXI</i> (2015) by Ángel Felices Lago, Cecilia I. Ruiz López and Ana María Corral Hernández	B2–C1

They are designed for different proficiency levels, though most of them are addressed at upper-intermediate and advanced learners, who already possess sufficient competence in grammar, vocabulary, speaking, writing, etc. to focus on developing skills specifically related to business communication or terminology. The only exceptions are the French language textbooks *Communication progressive du français des affaires*, *Vocabulaire progressif du français des affaires*, and *Édito Pro. Français professionnel B1*, which are addressed at lower-intermediate and intermediate learners. Contrary to their names, *Communication progressive du français des affaires* and *Vocabulaire progressif du français des affaires* are not part of a series but single course books, with answer keys sold separately, and no higher-level books of those titles have been published so far. In fact, there is currently no C2-level Business French textbook available. Even though there also exists a series of Business French textbooks not analysed in this study, *Quartier d'affaires* (Collection Pro, <https://www.cle-international.com/collection/collection-pro/>), its levels reach only from A1 to B1. This confirms Stegu's (2017, p. 369) observation that learners often treat other business languages as additional and set their learning goals in relation to their levels of proficiency in Business English. Except for *Das Testbuch Wirtschaftsdeutsch*, none of the German, French and Spanish books reaches the C2 level.

The textbooks were selected on the basis of their content, their usefulness as LSP textbooks, as revealed by the survey on teachers' opinions on business language teaching materials (Włosowicz, in preparation), and their availability. However, usefulness and availability can be assumed to be related: textbooks regarded as useful by teachers and learners are in demand and are often reprinted to meet the demand. As the study is exploratory in nature, it was decided to analyse a variety of textbooks, ranging from general business language textbooks (e.g., *Market Leader. Advanced*, *Intelligent Business. Affaires.com*, *Entorno empresarial*, etc.) to ones focusing on business vocabulary (*Business Vocabulary in Use. Advanced*, *Vocabulaire progressif du français des affaires*),

business communication, spoken and written (*Wirtschaftskommunikation Deutsch, Communication progressive du français des affaires*) and culture (*Cultura y negocios*). They are all relatively recent, as they were published between 2005 and 2020, with the exception of *Wirtschaftsdeutsch von A–Z. Lehr- und Arbeitsbuch*, published in 1995. As the latter presents business vocabulary in the context of texts about Germany and its economy, accompanied by related exercises, it was decided to include it in the analysis. The only reservation concerns prices given in German marks, not euros, but, this is also cultural (more precisely, historical) information which would simply need to be explained to the learners if a teacher used this textbook as supplementary material. Indeed, as will be shown below, the importance of intercultural competence (Buhlmann, Fearn, & Leimbacher, 1995, pp. 66–67) and the impact of sociocultural factors on business negotiations (Buhlmann et al., 1995, p. 86) are emphasised.

Last but not least, as regards the authors, most of them have experience in teaching, often in different countries, teacher training and the preparation of teaching materials. For example, Bill Mascull has taught English in Sweden and France and has developed an interest in the relationship between Business English teaching materials and classroom interaction (<https://www.cambridge.org/us/cambridgeenglish/authors/bill-mascull>). Similarly, Tonya Trappe has taught English at various French universities and given workshops in such countries as Ireland, Russia, Estonia and Croatia. In addition to English, she also studied economics (<https://www.utbildningsstaden.se/sv/tonya-trappe.html>), which provided her with background knowledge for writing Business English textbooks. Experienced Business English teachers with over 20 years' experience are also Iwonna Dubicka and Margaret O'Keeffe, based in Barcelona (Dubicka & O'Keeffe, 2011, p. 4). Little information is available about Jean-Luc Penfornis, but he appears to be a prolific textbook author in Business French and related areas, such as French for tourism and the hospitality industry. Professor Volker Eismann (2017, p. 2) used to work at the ESCP Business School (École Supérieure de Commerce de Paris) and at the Paris Chamber of Commerce and Industry. In the case of collective works, such as *Édito Pro*, the collaborators' skills are largely complementary: Alexandre Holle is vice-director for Business French at the Paris Île de France Chamber of Commerce and Industry, in charge of innovation and development; he has experience, among others, in market analysis, needs analysis, teacher training, teaching professional French, etc. (<https://www.linkedin.com/in/alexandre-holle-4641b263/?originalSubdomain=fr>), Amandine Diogo is the supervisor of courses and exams of the French Institute of Barcelona, at the Ministry of Europe and Foreign Affairs; earlier, she was responsible for teaching Business French at the Paris Île de France Chamber of Commerce and Industry (<https://www.linkedin.com/in/amandine-diogo-6308a9111/details/experience/>); Meryl Maussire is the coop-

eration attaché for French at the French Institute in Stockholm (<https://www.linkedin.com/in/meryl-maussire-13911985/details/experience/>), Bertrand Lauret is the author of textbooks focusing on teaching French pronunciation (https://liseo.france-education-international.fr/index.php?lvl=author_see&id=20609), while Manon Grimaud specialises in teaching French to international students and employees, as well as in the creation of teaching materials, including course books, quizzes, exercises, etc. (<https://www.linkedin.com/in/manon-grimaud-1a1867121/?originalSubdomain=fr>). It can thus be concluded that the authors have the necessary knowledge, skills and experience for the creation of LSP textbooks in the area of business.

Research Questions and Method

The study aims to answer the following research questions: First, what intercultural skills are the textbooks meant to develop? Do they focus on encyclopaedic knowledge, practical skills (e.g., how to write business correspondence in a given culture, how to conduct business negotiations, how to make presentations, etc.), or on cultural awareness, including the ability to reflect on the target culture and relate it to the native one? Second, in what ways are the cultural elements presented? In particular, are they presented explicitly, by pointing out to learners the similarities and differences between their native culture and the foreign one, or implicitly, for example, as reflected in business correspondence as a set of genres?

The method adopted here is an analysis and a comparison of the selected textbooks, taking into consideration what cultural elements they contain, how they are presented and what tasks are used to practise them. The analysis is qualitative: rather than comparing the numbers of particular types of elements in all these textbooks, it focuses on identifying those elements which could possibly serve to develop intercultural competence. In fact, the focus here is on the textbooks' potential for developing intercultural competence, which does not necessarily mean that this potential will actually be exploited. Some of the cultural elements might be deliberately left out by the teacher or the learner, while focusing on other aspects of the course, for example, business terminology. Arguably, even if the course does not focus on the cultural aspects of business communication, some cultural elements cannot be left out completely, though, as they constitute an inherent part of business correspondence or oral communication—for example, business negotiations—in the target language. Moreover, studies investigating the contents of textbooks are often qualitative and this methodology is followed here too. For example, Piwowarczyk (2016) analysed the cultural elements of six A1–A2 level textbooks, such as the national flag, famous people, national dishes, etc., noting their presence or absence by a plus

or minus sign respectively. Counting such varied and scattered elements would not indeed be viable.

In fact, for the present study, a qualitative approach has a number of advantages. First of all, as observed by Dörnyei (2007, p. 39), “[q]ualitative methods are useful for making sense of highly complex situations” and, given the variety of information and activities given in business language textbooks, such textbooks can be treated as highly complex and a quantitative approach might be too reductionist. Indeed, when quantitative studies produce surprising or contradictory results, they provide no information about the causes, whereas “the flexible, emergent nature of a qualitative study” can contribute to their understanding (Dörnyei, 2007, p. 40). Secondly, while the results of a quantitative study can often be summarised in one or two tables of, for example, correlations, qualitative studies can more easily “produce a convincing and vivid case for a wide range of audiences” (Dörnyei, 2007, p. 41). Should a teacher look for a business language textbook covering different aspects of the target language culture, it can be assumed that they would look at concrete examples rather than the sheer numbers of cultural elements in textbooks.

The criteria for analysis adopted here are the following: the encyclopaedic knowledge criterion, which refers to the presence of information about the target language culture in the textbook in any form (sections devoted to the culture in the units, authentic press articles, etc.); the oral communication skills criterion, or the presence and types of activities focusing on oral communication (telephoning, small talk, etc.); the text processing and production criterion, including the reading and analysis of model business emails, letters, reports, etc. as well as producing one’s own, and correcting errors or finding particular structures (e.g., ellipsis) in business letters; the specific oral skills criterion (the presence and types of tasks related to making presentations, debating, negotiating, etc.) and, finally, the explicit focus on developing intercultural awareness criterion, which covers tasks that draw the learners’ attention to similarities and differences between their native cultures and the target language culture.

As regards business vocabulary, phrases useful in business communication are included in the analysis, however, a detailed analysis of the vocabulary is beyond the scope of the article. While it can be assumed that ready-made phrases used in specific communicative situations (e.g., expressing one’s opinion, negotiating, reaching agreement, etc.) constitute a reflection of the culture, business vocabulary is more connected with subject-matter knowledge, such as economic terminology, and is not necessarily relevant to the present study. Indeed, even in the case of textbooks explicitly designed to focus on vocabulary (e.g., *Business Vocabulary in Use*), only those texts, example dialogues and activities which highlight some cultural elements are included in the analysis.

One might argue that, given the time span in which the textbooks were published, ranging from 1995 to 2020, the criteria of their evaluation might

be different. However, first, the importance of developing cultural competence in foreign language learning is not a matter of the last few years, but it has been recognised for decades. In his presentation of the goals and contents of the cultural syllabus, Stern (1992) quotes a number of earlier publications, such as Hammerly (1982), Seelye (1984) and Valette (1977), who paid attention to the knowledge of the target language country, conventional behaviour and the underlying attitudes and values (Stern, 1992, pp. 212–213). A comprehensive work on the role of culture in foreign language teaching, including social interaction contexts, teaching the spoken language as well as using authentic and literary texts, was published by Kramersch (1993). Since the 1995 textbook was published in Germany and concerns Business German, it is possible that the authors had come across some German publications on the teaching of intercultural competence. Indeed, German researchers had also already been investigating intercultural communication and the necessary skills, for example, Melde (1987) and the volumes edited by Knapp, Enninger and Knapp-Potthoff (1987) and Spillner (1990). Secondly, applying different criteria to different course books would distort the results and diminish the validity of the study. By contrast, applying the same criteria to all the books under analysis can show which aspects of intercultural competence are represented in them, which ones are underrepresented and, possibly, which ones are absent. Consequently, it might be assumed that, if a textbook does not contain texts or activities developing intercultural competence, the reason for this could be analysed and attributed, for example, to the type of textbook (e.g., one focusing on vocabulary and terminology), its purpose (e.g., preparing students for an exam which does not involve testing intercultural competence), or, possibly to the time of its publication and the teaching methodology that was dominant then.

The Analysis

Following Rathmayr (2017), in international business one undoubtedly needs encyclopaedic knowledge of the country one does business with. However, all four languages represented by the textbooks analysed here are used in a number of countries. For example, not only is English an international language, used in different contexts all over the world, but it is also the dominant and/or native language in Great Britain, the United States, Ireland, etc., which begs the question of which countries should be presented in the textbook. Table 2 below shows the encyclopaedic knowledge component of the textbooks under analysis. (The titles of the textbooks have been shortened.)

Table 2
The Encyclopaedic Knowledge Criterion

No.	Textbook	Elements of Encyclopaedic Knowledge
1.	<i>Market Leader</i>	Hardly any encyclopaedic information on the English-speaking countries; rather, scattered information about companies, economic phenomena, etc. can be found in articles from <i>The Financial Times</i> , <i>The Guardian</i> , <i>The Daily Telegraph</i> , etc. Some information about the economic systems of the English-speaking countries is included in the case studies, but the companies presented there are fictional (e.g., Heitinga T-Com, Logistaid). In nine of the twelve units, there are quotations from famous people (the other three quotations are anonymous) from the English-speaking countries, e.g., Winston Churchill, British Prime Minister, Peter F. Drucker, US management consultant and author, John Sculley, US businessman, etc.
2.	<i>Business Benchmark</i>	Scattered encyclopaedic information on the English-speaking countries: small pieces of information appear in other contexts, e.g., the Tate Modern gallery is mentioned in the context of sponsoring art exhibitions, the Gateshead Millennium Bridge appears in the context of winning a contract, etc. Other encyclopaedic information in reading comprehension activities concerns Richard Branson, the British plumbing company Wolseley, etc.
3.	<i>Business Vocabulary in Use</i>	Scattered encyclopaedic information is included in the texts (e.g., the US as a country with a flexible job market, financial organisations in the UK and the US); apart from the UK and the US, the texts mention free trade blocs, globalisation, the BRIC economies, etc.
4.	<i>Business English Handbook</i>	Very little information about the English-speaking countries, apart from differences between the UK and the US financial markets; other financial markets (European, Asian) are also mentioned, as well as international organisations and the BRIC economies.
5.	<i>Intelligent Business</i>	Very little information about the English-speaking countries; the texts are mostly about companies, also in an international context (e.g., an article about Japan, about Italy, about governance in Europe, etc.).
6.	<i>English for Business Studies</i>	Encyclopaedic information is not extensive, but some information about the UK and the US is indeed provided, for example, there are listening comprehension tasks on hedge funds and structured products in Britain, as well as mortgages in the US. There are also extracts from British newspapers, such as <i>The Guardian</i> and <i>The Independent</i> , and texts, for example, about economic freedom in the US, the credit crunch, etc.
7.	<i>Business Result</i>	Hardly any encyclopaedic information is given, except about some companies with seats in English-speaking countries (e.g., the Mobile Interactive Group in the UK., Southwest Airlines in the US) in the case studies. However, the case studies also mention companies from non-English-speaking countries, such as the Czech Republic, France, China, etc.

No.	Textbook	Elements of Encyclopaedic Knowledge
8.	<i>Entscheidungen</i>	Authentic examples from Germany (e.g., a verdict obliging WhatsApp to introduce a German version), the best-known German advertising slogans, the results of studies carried out in Germany, etc.
9.	<i>Wirtschaftsdeutsch von A–Z</i>	Statistics concerning Germany (e.g., expenditure for environmental protection, the biggest companies, the changing contribution of the industry to the GDP); a historical overview of employees' participation in the profits, etc. In fact, most of the texts provide authentic information about the German economic system, often presented on the example of both real (e.g., Siemens, Beiersdorf, Biotec) and fictional companies (e.g., the dairy company Xaver Hinterhuber). However, the histories of some non-German companies, such as the British company Sainsbury's, the Swedish IKEA and Johann Conrad Fischer AG in Schaffhausen, Switzerland, are also outlined.
10.	<i>Blickpunkt Wirtschaft</i>	A lot of information about Germany and, to a lesser extent, Austria and Switzerland; types of companies, statistics concerning Germany, historical information, etc.
11.	<i>Das Testbuch Wirtschaftsdeutsch</i>	Information about Germany, given both in texts and in graphics (including statistics); texts about other German-speaking countries (e.g., Switzerland) are much less numerous.
12.	<i>Wirtschaftskommunikation Deutsch</i>	A considerable amount of information about Germany: some more or less well-known German companies (Thyssen, 3M, Henkel, etc.); maps of Germany to show the cities which organise trade fairs, or the area served by a delivery company; some statistics (e.g., the services of commercial representatives in Germany, percentages of top managers visiting trade fairs, etc.); the presentation of a company, as exemplified by the administration of the health resort Bad Krozingen.
13.	<i>Affaires.com</i>	Encyclopaedic information is only given in texts presenting, for example, types of companies in France, types of employment, the process of creating a company in France, etc. It thus regards the French economic system and business culture rather than France as a country and its culture.
14.	<i>Communication progressive du français des affaires</i>	No encyclopaedic information about France or the French-speaking countries, except some names of French, Belgian, Swiss and Canadian cities and the company Azur Telecom (other companies are fictional) in the context of the texts.
15.	<i>Vocabulaire progressif du français des affaires</i>	Information about France, its economic system, types of companies, the number of working hours, etc. is given in the texts which also present thematic vocabulary.
16.	<i>Édito Pro</i>	Very little encyclopaedic information about France or the French-speaking countries as such, but cultural information is provided instead, on the consequences of saying 'yes' in France and accepting an obligation, information about the functioning of French companies, etc.

No.	Textbook	Elements of Encyclopaedic Knowledge
17.	<i>Temas de empresa</i>	Quite a lot of encyclopaedic information about Spain is given in the texts used in reading comprehension tasks (Spanish companies, well-known entrepreneurs, the stock exchange, etc.; also information given in the form of graphs); there is also some information about Latin America and the Mercosur trading bloc.
18.	<i>Entorno empresarial. Nivel B2</i>	Limited encyclopaedic information. Some information about the Spanish market, establishing a company in Spain (conveyed in a dialogue), or about selected companies, e.g. Zara and the Paradores group. Yet, there is an article about Latin America in the appendix on cultural differences.
19.	<i>Cultura y negocios</i>	Each of the 10 units covers a certain aspect of the Spanish economy (e.g., the Spanish population, infrastructure, types of companies, etc.), as well as one Latin American country (Argentina, Uruguay, Chile, Peru, Colombia, Venezuela, Panama, Mexico and Cuba; even Brazil is presented, although it is a Portuguese-speaking country). There are also 4 appendices about economic integration in Latin America, the economic role of Spanish speakers in the US, the status of Puerto Rico and the Hispanic population in Miami.
20.	<i>Español para el comercio mundial del siglo XXI</i>	Encyclopaedic information is only given in texts about business and economics; one can learn, for example, about the types of companies that exist in Spain, chambers of commerce, etc.

It can thus be seen that encyclopaedic information about the target language countries is considerably limited. Apparently, the textbooks focus on business and skills directly connected with it (as will be shown below, some of them offer advice on specific career skills, such as making presentations), while the learners are supposed to acquire encyclopaedic information elsewhere. This confirms Pulverness's (2003) statement cited in Section The Role of Culture in Foreign Language Learning and in Business Communication above that textbooks tend to focus on the use of English in international contexts rather than on the cultures of the English-speaking countries. However, this applies to most of the other textbooks as well. Exceptions are the German textbooks, which provide information about the German economy, trade fairs, etc., and *Cultura y negocios*, which explicitly focuses on intercultural business communication and which, consequently, presents the cultural contexts of the Spanish-speaking countries, as well as Brazil, which, although a Portuguese-speaking country, is an important economy on the South American market. Some information, however, is presented in the form of business-related statistics, especially in the German textbooks.

Another significant component of every business language course is undoubtedly communication. While communication can be both oral and written, written communication will be analysed separately, taking into consideration the presentation of business letters as examples of the genre. Therefore, at

this point, the analysis will focus on oral communication, especially on useful expressions that can facilitate it. Certainly, many such expressions can be used in written communication too, and, moreover, the boundary between oral and written language has to some extent been blurred, as, for example, short messages on Skype, Messenger, etc. resemble oral utterances. Yet, while the analysis of model business letters will focus on the structure, content, layout, etc. of such letters, Table 3 presents activities focusing on expressions which serve a variety of communicative purposes, such as apologising, summarising, asking for a clarification, etc.

Table 3*The Oral Communication Skills Criterion*

No.	Textbook	Activities Developing Oral Communication Skills
1.	<i>Market Leader</i>	In every unit, there is a <i>Useful Language</i> section containing prefabricated phrases and sentences related to the topic (e.g., socialising, putting forward proposals, disagreeing indirectly, building rapport with the audience, etc.). The <i>Business Skills</i> sections in the units provide advice, for example, on resolving conflicts, coping with questions, etc.
2.	<i>Business Benchmark</i>	Questions for discussion in small groups, accompanied by “useful language,” or boxes with prefabricated phrases related to the topic (e.g., giving strong or direct opinions, dealing with cold-callers, speaking to reluctant prospects, expressing causes and results, etc.).
3.	<i>Business Vocabulary in Use</i>	As the book focuses on vocabulary, speaking activities are limited. Sentences which might be used, for example, at a meeting, appear in some of the texts and exercises. At the end of each unit there is an <i>Over to you</i> task, where the learners are expected to answer some questions. However, the questions are quite general and not related to communication in any specific culture, for example, the students are supposed to think of their organisation or one they would like to work for and its fiercest competitors.
4.	<i>Business English Handbook</i>	Some useful phrases for communicating in English are included in the unit on social English and cultural awareness, e.g., introductions, thanking, preparing to go, reacting to good and bad news, etc. The unit on style and politeness also touches upon politeness in speech.
5.	<i>Intelligent Business</i>	Each unit includes a section entitled <i>Career skills</i> , whose relation to communication is more or less obvious. While pitching (in the sense of proposing a business idea) or presenting arguments involve speaking and useful phrases and/or guidelines for speaking are provided in the textbook, such skills as resistance to change or making ethical decisions are psychological or moral rather than linguistic, but they are also to some extent cultural, as they are based on some norms and expectations.
6.	<i>English for Business Studies</i>	Speaking tasks are indeed included, but without useful phrases in English. Instead, some possible arguments or elements to take into consideration are provided.

No.	Textbook	Activities Developing Oral Communication Skills
7.	<i>Business Result</i>	Every unit includes a box with key expressions (prefabricated phrases) and a section entitled <i>Practically speaking</i> , which provides information (recorded conversations), followed by speaking tasks such as responding to feedback, using vague language, showing understanding, etc. There is also a list of useful phrases in an appendix.
8.	<i>Entscheidungen</i>	Small talk; group work (creating an advertising strategy); talking about the advantages and disadvantages of something, etc. Useful phrases and expressions are provided.
9.	<i>Wirtschaftsdeutsch von A-Z</i>	Speaking practice: commenting on the stories and statistics, answering comprehension questions, pair work and sharing the results with the whole group.
10.	<i>Blickpunkt Wirtschaft</i>	Speaking practice is mostly limited to text-based exercises (e.g., comprehension questions, comments on the texts); commenting on graphics and statistics. The tasks focus on practising business terminology rather than oral business communication. Exceptions involve e.g., simulating a telephone conversation about what a German manager should expect in Poland in order to avoid cultural misunderstandings.
11.	<i>Das Testbuch Wirtschaftsdeutsch</i>	No speaking practice, only vocabulary (terminology), grammar, completing business letters, reading comprehension and listening comprehension.
12.	<i>Wirtschaftskommunikation Deutsch</i>	Speaking tasks with useful expressions and phrases to help learners sound more natural and native-like in German. Small talk. Role-play, e.g., a customer explains an enquiry and the seller finds the delivery date quite problematic.
13.	<i>Affaires.com</i>	Role-play with role cards for each student, for example, a dialogue between a CEO and a financial analyst, between a solicitor and their client, etc. In addition, some expressions useful for telephoning are given in an appendix.
14.	<i>Communication progressive du français des affaires</i>	Practically all the texts and tasks are devoted to the development of foreign learners' communication skills in French. Useful phrases and expressions are provided in each of the 74 units.
15.	<i>Vocabulaire progressif du français des affaires</i>	Useful phrases and expressions, both formal and informal, are included in various units. There are, for example, four units on telephoning in French (basic information, getting in touch, dealing with complications and making an appointment) to give the learners an idea of what a model conversation might look like, what expressions should be used, etc.
16.	<i>Édito Pro</i>	A lot of useful phrases (e.g., how to give suggestions, to refuse politely, apologise, etc.). Advice on other aspects of communication, such as addressing someone informally at work.
17.	<i>Temas de empresa</i>	No small talk or similar basic communication, given the purpose of the course (an examination for a certificate). However, there are oral activities in every unit, including giving one's own opinion. No useful phrases are given, but it can be assumed that the utterances have to be linguistically and culturally appropriate.

No.	Textbook	Activities Developing Oral Communication Skills
18.	<i>Entorno empresarial. Nivel B2</i>	Useful expressions are provided, also, for example, for expressing certainty, doubt, disagreement, or establishing rapport with the interlocutor, etc.
19.	<i>Cultura y negocios</i>	Most of the speaking activities are reading comprehension tasks. Useful phrases are not presented, except for some dialogues, which also reflect ways of communicating, for example, a Spanish negotiator's style.
20.	<i>Español para el comercio mundial del siglo XXI</i>	Very limited. Oral activities include answering comprehension questions, explaining business terms, creating a dialogue (a telephone conversation) and a discussion in pairs.

As Table 3 shows, textbook authors realise that certain expressions make one sound natural in the target language, that is why they often provide lists of useful expressions and prefabricated phrases. Arguably, given the specificity of business communication, using the right expressions may be even more important for a foreigner to sound professional than is the case in everyday communication. The lack of speaking activities in *Das Testbuch Wirtschaftsdeutsch* and their limited number in *Temas de empresa* and *Business Vocabulary in Use* are most probably due to the requirements of the exams the former two books prepare students for and to the vocabulary-focused character of the latter. However, the limited number of speaking tasks in *Español para el comercio mundial del siglo XXI* seems quite surprising, as a textbook supposed to prepare students for communication in international trade might actually be expected to contain numerous speaking activities, including business negotiations, product presentations, etc. However, this is explained by the subtitle *Términos y expresiones esenciales en el mundo de los negocios*: like *Business Vocabulary in Use*, this is a textbook which focuses mainly on terminology and useful business expressions rather than on developing communication skills. At the same time, as specific expressions are also polite, for example, because they are less direct, learning them is part of intercultural competence. Selected examples of phrases useful in oral business communication are given in Table 4. Because of space limits, only some of the textbooks have been chosen as sources of examples.

Table 4*Selected Examples of Phrases Useful in Oral Communication*

No.	Textbook	Examples of Phrases	Comments
1.	<i>Market Leader</i>	Let me see if/make sure I understood you correctly. (p. 18) Could you explain/clarify what you mean by/when you said...? (p. 18) I'm afraid I don't have that information at hand, but... (p. 101)	The phrases constitute examples of politeness in English: hedging ('let me see', 'I'm afraid') sounds more polite than a direct statement, e.g., 'I don't know.'
2.	<i>Business Result</i>	I still have serious reservations. (p. 33) We should at least consider it... (p. 49) It must be two years or more since we last met? (p. 134)	The first two sentences are used during meetings: the first one expresses polite disagreement and the second evaluates an idea. The third one serves to establish rapport.
3.	<i>Business English Handbook</i>	I'm not sure I agree with that. I've got mixed feelings about that. (p. 69) Just bear with me for a moment. (p. 73)	The first two sentences express polite disagreement, whereas the third one is used while attempting to solve a problem.
4.	<i>Entscheidungen</i>	Ich halte es für wahrscheinlich, dass... (p. 57) Ich bin nicht (davon) überzeugt, dass... (p. 57) Ich möchte noch einmal darauf hinweisen, dass/wie wichtig... (p. 69)	The first two phrases express the speaker's opinion on probability and conviction or doubt respectively; the third one is a reference to an earlier point.
5.	<i>Wirtschaftskommunikation Deutsch</i>	Ich habe nicht genau verstanden: ...? (p. 46) Es hat sich als schwierig erwiesen,... Leider war es nicht möglich,.../konnte ich bisher noch nicht. (p. 57)	The first sentence is a request for an explanation; the other two serve to apologise for a problem or a delay.
6.	<i>Affaires.com</i>	Mme Leroy: C'est noté, monsieur Corbeau, je vous appellerai dans la semaine. M. Corbeau: C'est très aimable à vous. Mme Leroy: À votre disposition. (p. 25)	The ending of a polite conversation. Mr Corbeau is looking for an office to rent; Mrs Leroy represents the estate agency.
7.	<i>Édito Pro</i>	Pouvez-vous me confirmer que toutes les informations sont correctes ? (p. 131) Si j'ai bien compris, vous êtes un couple avec deux enfants. (p. 131) Pour vous satisfaire au mieux, j'ai besoin d'en savoir plus. (p. 132)	The sentences are used in communication with customers in order to complete and confirm the information received and to reassure the customer.
8.	<i>Cultura y negocios</i>	Banquero: ¡Buenos días! ¿En qué le puedo servir ? Cliente : Quisiera abrir una cuenta corriente. ¿Me podría informar de los tipos que hay ? (p. 121)	The beginning of a dialogue between a bank clerk and a customer who wants to open a current account.

As the examples show, the textbooks provide different phrases which facilitate communication in the target languages. On the one hand, they reflect the rules of politeness in a given culture, so that learners know how to serve a customer, thank someone or disagree politely. On the other hand, conscious reflection on them might improve one's intercultural competence, as such phrases can be assumed to express underlying cultural values, such as willingness to help or indirect rather than direct disagreement.

Moreover, given that business correspondence includes several specific genres (emails, reports, memos, etc.), its conventions may differ from one culture to another, that is why business writing competence has an intercultural component. Letters also reflect the rules of business etiquette in a given culture. According to Evans (2013, p. 291), teaching the language of business should involve "processing and producing interdependent text types." Table 5 presents activities related to the production of different texts, including advice on writing them, formal and informal registers, error correction, etc.

Table 5*The Text Processing and Production Criterion*

No. Textbook	Activities Focusing on Text Processing and Production
1. <i>Market Leader</i>	The textbook includes 9 examples of emails and activities related to email writing (correcting errors, finding ellipsis in an email, etc.), 21 tasks involving writing an email for a specific purpose, e.g., an investment proposal, writing a mission statement on the basis of a model mission statement, writing a formal letter, a report, a press release, etc., or rewriting an email, for example, to make it sound polite, 2 examples business reports and 2 reports to write, as well as a writing file at the end with models of different business texts (an email, a business report, action minutes, etc.)
2. <i>Business Benchmark</i>	Examples of different types of written messages: 3 memos, 3 emails, 2 letters, a note and a notice; pair work drawing the learners' attention to the style (formal vs. informal), the use of bullet points, etc. One report contains errors that need correcting. Other activities involve: writing or replying to a memo (4 tasks), 5 proposals, writing 4 letters and correcting errors in one, as well as writing 5 emails and 7 reports.
3. <i>Business Vocabulary in Use</i>	Four units are devoted to business writing, including CVs, job enquiries, replying to an email, making a presentation and linking ideas. Some text processing is also included, for example, writing a CV on the basis of a loose self-presentation (1 task).
4. <i>Business English Handbook</i>	Units on developing an argument, linking words, writing paragraphs and writing a CV. 7 examples of emails are provided, one model CV, one balance sheet and one profit and loss account. The learner is expected to write two emails, put one email in order and fill in the gaps in another, and write a CV. In fact, writing a CV is combined with a job interview, so the information in the written text is also processed in oral communication.

No. Textbook	Activities Focusing on Text Processing and Production
5. <i>Intelligent Business</i>	The rules of business writing, including layout and useful phrases, as well as examples (2 sample emails, a sample memo, a sample report, a press release, one example of minutes, a CV, a cover letter and a letter of confirmation), are presented in a separate booklet entitled <i>Style guide</i> , attached at the end of the book. Writing tasks include 2 emails, 2 formal letters, 3 memos, 3 press releases, 2 reports, an article, a comment and an essay.
6. <i>English for Business Studies</i>	A sample CV and a covering letter are provided, as well as extracts from 6 different application letters and 3 CVs for the learner to evaluate. Cultural differences between British, American and Asian CVs are listed. There are writing tasks in all the units, including 5 emails, 6 reports, a memo, minutes, a press release, 8 summaries and 2 short texts. However, model texts are not provided.
7. <i>Business Result</i>	6 emails are included, but they are not necessarily the basis of writing tasks, but they can be, for example, reading comprehension tasks or the basis of a discussion. Writing tasks involve, for instance, taking notes for later speaking activities. Text processing tasks also include completing an email with some phrases or choosing the right word (4 emails) and grammatical error correction (1). The textbook generally focuses on oral rather than written communication.
8. <i>Entscheidungen</i>	Politeness in writing: greetings and honorifics; netiquette; writing emails on particular topics (e.g., accepting or refusing an invitation, explaining that a deadline is impossible to meet); writing a brochure; replying to an email, etc. One model email, one job offer and one job contract are provided; the learners are supposed to write 11 emails, 2 letters, 2 reports, 4 texts/essays, 3 comments, one summary and one job offer.
9. <i>Wirtschaftsdeutsch von A–Z</i>	No practice of business correspondence; a job offer as a model document; writing tasks involve, e.g., taking notes before speaking in front of the group.
10. <i>Blickpunkt Wirtschaft</i>	5 examples of business letters are provided (booking a room, booking a stand at a trade fair, an enquiry and making staff redundant) and learners are expected to write similar letters (booking a stand at a fair and later cancelling the reservation, making an employee redundant, etc.).
11. <i>Das Testbuch Wirtschaftsdeutsch</i>	9 examples of business letters and 9 examples of advertisements are provided, but the learners are not expected to write letters of their own, only to fill in the gaps in the letters with the right terms and expressions. One business report is used in a reading comprehension task.
12. <i>Wirtschaftskommunikation Deutsch</i>	A variety of model documents: 2 emails, 19 letters, including faxes, enquiries and offers, a job offer, a contract, a report, minutes, etc. and lists of phrases useful in written communication. Written tasks such as writing an offer, an enquiry, or letters in different styles (a neutral and polite letter and a customer-oriented one): 11 tasks involve writing letters and one—unscrambling a letter; one task involves writing a report, one—minutes, and one—a case study. There is also a list of useful phrases in the appendix.

No. Textbook	Activities Focusing on Text Processing and Production
13. <i>Affaires.com</i>	Different model emails, memos, letters and other documents (e.g. a fire report) are provided, either complete (24 emails or letters, one job offer) or incomplete (to be put in order, corrected or completed: 16 emails or letters). Learners are also expected to write similar messages and letters (20 emails or letters, 3 forum messages, 2 articles, 2 minutes, 1 report, 1 summary). A whole unit is devoted to professional correspondence. In addition, expressions useful for business correspondence are listed in an appendix.
14. <i>Communication progressive du français des affaires</i>	62 model emails, including a complaint, correspondence with customers, etc., 2 CVs, 3 business letters, 6 memos, 2 meeting reports, and even an accident report are provided. Learners are also supposed to reply to 25 emails, unscramble 4 emails, fill in gaps in 4 emails and correct the errors in one, write a CV, an application letter, a complaint, a memo, etc.
15. <i>Vocabulaire progressif du français des affaires</i>	A model business letter, 2 emails, an invoice and a balance sheet are presented, with some background information on writing such correspondence in French. However, the learners only have to write 2 letters on their own, and in the others they have to find errors, complete sentences, put the email in order, etc.
16. <i>Édito Pro</i>	31 model emails are included, as well as a model CV (and 2 others in the model test in the appendix), and additional information is given, for example, on how to write a CV in France. Writing activities include writing or replying to emails, replying to a job offer (writing an application letter), dealing with complaints, etc. (32 tasks), writing a CV (3), a report (8), a presentation (3), a post on a forum (5), an action plan (1), etc.
17. <i>Temas de empresa</i>	8 model letters, 3 emails and 4 job offers are included and students are expected to write a reply to them or to write similar letters (8 letters, 3 emails, a CV, a short message to a customer, 2 descriptions, a summary and a dialogue). One letter contains errors to correct.
18. <i>Entorno empresarial. Nivel B2</i>	A model CV and 3 job offers are presented, but the learner is not required to write a CV or an application letter of their own. An example of minutes is given and the learner is supposed to write minutes too. Similarly, the preparation of a proposal, an advertisement, etc. can be done orally or the students can take notes, without writing a coherent text.
19. <i>Cultura y negocios</i>	Writing activities are included, but not necessarily related to business correspondence. Certainly, one task involves writing an email with an apology, one—a request by a ship owner to be received by the Minister of the Environment, and one—a report, but other tasks consist in writing essays. Model letters or reports are not provided.
20. <i>Español para el comercio mundial del siglo XXI</i>	6 examples of international commercial documentation in Spanish (e.g., an invoice, a certificate of origin, a marine insurance certificate) are provided for the learners to become familiar with them, but not as model documents for writing. In fact, this textbook does not focus on business correspondence, but rather on background knowledge and economic terminology.

As certain text types (enquiries, apologies, reports, CVs, letters of application, etc.) are frequent in business correspondence, most of the textbooks analysed here present them too. The only textbook which provides no opportunity for practising business correspondence, only a job offer as a model document, is *Wirtschaftsdeutsch von A–Z*. Above the title the book is described as “communication and specialist vocabulary in the economy” (Buhlmann et al., 1995, cover, the author’s translation), so it might be supposed to develop communication skills, also in writing, but this is not the case. It is possible that the authors decided to concentrate on developing oral communication skills, especially discussing business in a group, using the terminology from the lessons.

Arguably, paying attention to the features of each genre in the target language can help learners to develop their target culture writing skills. However, emails appear not only in activities that focus on business correspondence, but also, for example, in case studies, where they give information on the cases, but can serve as potential model emails as well, provided the reader has sufficient intercultural awareness. Some examples of phrases used in business writing and presented in the textbooks are given in Table 6.

Table 6
Examples of Phrases Used in Business Writing

No.	Textbook	Examples of Phrases	Comments
1.	<i>Market Leader</i>	I'd be very grateful if you could confirm that these details are all correct. (p. 19) With reference to your letter of 30 April, I would like to thank you for inviting me to speak as a keynote speaker at the Business Solutions conference organised by the Vancouver Business School this November. (p. 142) I am very sorry for any inconvenience caused. (p. 143)	These sentences appear in whole letters included in the textbook. The first one is an email that is part of a writing activity, while the other two are a model formal letter and a model email breaking bad news respectively.
2.	<i>Business Result</i>	Please find attached for reference a summary of a report from RM-Circuit, where they initiated the first project of its kind. (p. 28) I've recently handed in my resignation to my outlet manager and I feel that I have to inform you about the issues that led me to do this. (p. 45)	The sentences appear in emails used as sources of information for case studies; they can also be taken to obey the rules of English politeness.

No.	Textbook	Examples of Phrases	Comments
3.	<i>Business English Handbook</i>	We regret to inform you that the software pack you require is not in stock (p. 80). We trust that you will understand our position and we regret any inconvenience caused. (p. 83)	The sentences appear in whole emails written in response to complaints and expressing a polite apology.
4.	<i>Entscheidungen</i>	Bitte bestätigen Sie Ihre Teilnahme per E-Mail. Im Voraus vielen Dank. Mit freundlichen Grüßen Helga Polger (p. 48)	The closure of an email—an invitation to a training session, asking the participants to confirm their attendance.
5.	<i>Wirtschaftskommunikation Deutsch</i>	Sehr geehrte Frau Vermeer, Bezug nehmend auf unser Gespräch am 7. November in Düsseldorf, möchte ich Ihnen dieses Angebot zukommen lassen. (p. 134)	The beginning of a letter with an offer.
6.	<i>Affaires.com</i>	Je vous prie de recevoir, Madame, Monsieur, mes meilleures salutations. (p. 71) Je vous serai reconnaissant(e) de m'accorder un délai... (p. 114) Conformément à notre accord, nous vous livrerons... (p. 114)	The first sentence is the closing of a formal letter and comes from a model letter to an insurance company; the other two are given as useful phrases (a request and a promise) from the phrase bank at the end of the book.
7.	<i>Édito Pro</i>	Chère Madame Boisson, Nous vous demandons de bien vouloir accepter toutes nos excuses pour cette réponse tardive. Nous vous confirmons que le colis a été égaré par notre transporteur. (p. 156)	The opening of an email replying to a customer's complaint (a letter of apology).
8.	<i>Temas de empresa</i>	Nos agradecería poder ofrecerles nuestros servicios en un futuro muy próximo. Muy atentamente, Alberto del Río Díez (p. 40)	The closure of a business letter.

Moreover, apart from everyday conversation, where such skills as small talk, apologising, etc. are used, oral communication in business can take more specific forms, such as making presentations or negotiating. Certainly, such skills cannot be learnt from textbooks alone because they need to be practised orally and feedback has to be given on different aspects, not only the use of business expressions, but also pronunciation, body language, etc. However, general advice on presenting, negotiating, etc. in a particular culture can be given in textbooks as well and can serve as a basis for oral practice under a teacher's supervision.

Table 7*The Specific Oral Skills Criterion*

No.	Textbook	Activities Developing More Specific Oral Skills
1.	<i>Market Leader</i>	Making an international presentation (both theoretical advice and a presentation task), making an impact in presentations, negotiating, holding a meeting, brainstorming. There is an activity file at the end of the book with role cards for the students (e.g., an agenda for chairing a meeting).
2.	<i>Business Benchmark</i>	Simulations: negotiating a lease, holding a meeting on sponsoring art exhibitions, cold-calling, making a sales pitch, negotiating an agreement between the management and the staff. Chairing meetings and presenting at a meeting.
3.	<i>Business Vocabulary in Use</i>	No specific oral skills, such as negotiating, are covered in the textbook. Presentations are mentioned in the context of business writing and some useful phrases are provided.
4.	<i>Business English Handbook</i>	The book contains units devoted to making presentations, their structure and key phrases as well as using a lively language and being persuasive; there is also a unit on discussions.
5.	<i>Intelligent Business</i>	Some of the <i>Career skills</i> sections are devoted to oral skills, such as influencing, negotiating, debating, etc. Written practical advice is followed by exercises (e.g., matching tactics with headings) and speaking tasks accompanied by some scenarios or participant profiles.
6.	<i>English for Business Studies</i>	Each unit includes a speaking task, such as a discussion, a debate or a presentation. For presentations, some arguments for learners to use are provided.
7.	<i>Business Result</i>	Every unit includes a section on business communication skills, such as negotiating, participating in meetings, making presentations and telephoning. Key expressions for managing the discussion, putting forward ideas, etc. are provided.
8.	<i>Entscheidungen</i>	Presenting the results of a study; a for-and-against discussion; making a justified proposal; a discussion of the division of public money, etc.
9.	<i>Wirtschaftsdeutsch von A–Z</i>	Group discussions (e.g., one group discusses managers' roles in large companies and the other in small ones); no presentation skills or simulations.
10.	<i>Blickpunkt Wirtschaft</i>	Practising discussion: one group presents the advantages of advertising and the other its disadvantages. Advice on making presentations: using time efficiently, keeping eye contact, self-presentation, giving the information and summarising it, etc.; a practical example is provided.
11.	<i>Das Testbuch Wirtschaftsdeutsch</i>	As mentioned in Table 3 above, no speaking practice is included.
12.	<i>Wirtschaftskommunikation Deutsch</i>	Discussions and negotiations: negotiating an offer, discussing plans, discussing the plan of developing a product, discussing the promotion of a product, etc.

No.	Textbook	Activities Developing More Specific Oral Skills
13.	<i>Affaires.com</i>	Apart from speaking tasks in the form of role-play, the textbook does not include business negotiations or public presentations; even the presentation of sales figures is in the form of a dialogue.
14.	<i>Communication progressive du français des affaires</i>	Opening and closing a meeting, introducing a speaker, presenting sales figures, etc. Given the learners' limited proficiency level, no serious negotiations are possible yet.
15.	<i>Vocabulaire progressif du français des affaires</i>	Participating in a meeting, speaking in public and negotiations. However, given the learners' limited proficiency level, they are not yet expected to participate in such activities. Instead, they have to answer comprehension questions and solve vocabulary exercises.
16.	<i>Édito Pro</i>	Making an oral presentation including numerical data; the art of negotiation: presenting arguments in favour of a benefit added to the salary.
17.	<i>Temas de empresa</i>	Oral presentations and dialogues, including role-play in which one student tells the other how to behave in the presence of a tyrannical boss.
18.	<i>Entorno empresarial. Nivel B2</i>	Three final sections devoted to effective meetings, negotiations and presentations. Advice on successful meetings, negotiations and presentations, followed by tasks in which, for example, students negotiate in groups or make presentations.
19.	<i>Cultura y negocios</i>	Such tasks are not numerous, but they include, e.g., discussing the creation of a company: proposing the initial idea, describing the product or service, choosing the company's legal status, etc., and negotiating in pairs to solve two problems, using the win-win negotiating style.
20.	<i>Español para el comercio mundial del siglo XXI</i>	No specific oral skills, except a telephone conversation and a discussion on the advantages and disadvantages of importing certain materials. Rather than useful phrases, arguments for and against are provided.

As shown above, the language means for developing specific business skills vary from one textbook to another. The presence or absence of such skills depends, among other things, on the focus of a book: textbooks aiming to prepare learners for real communication at work, such as *Market Leader* or *Intelligent Business*, devote more space to them than those which focus on vocabulary, terminology, etc. Selected examples of phrases used in specific business communication are given in Table 8.

Table 8*Examples of Phrases That Are Part of Specific Business Skills*

No.	Textbook	Examples of Phrases	Comments
1.	<i>Market Leader</i>	So, we were wondering whether you'd be able to... So, do we agree on € 9 per bottle, then? What if we delivered one week earlier and you gave us...? (p. 79)	Examples of phrases used in negotiations between a supplier and a buyer.
2.	<i>Business Result</i>	I'm afraid it is just not possible. We have reached the point where we have no other option than to... That sounds feasible. (p. 89)	Examples of phrases used in negotiating and reaching agreement.
3.	<i>Business English Handbook</i>	So, just before I finish, let me summarize the main points again... And now, if you have any questions, I'll be pleased to answer them. As you can see from this next slide... (p. 61)	Examples of phrases useful in making a presentation.
4.	<i>Entscheidungen</i>	Meines Erachtens verstößt der Aufdruck der Buchstaben (nicht) gegen das Markengesetz, weil... (p. 61) Ich vertrete (nach wie vor) die Meinung/die Auffassung/die Ansicht, dass... (p. 69)	The phrases are examples of formulating and defending one's opinion in a discussion.
5.	<i>Wirtschaftskommunikation Deutsch</i>	Damit zeigen Sie einen wichtigen Gesichtspunkt auf. Ich darf daran erinnern/noch Folgendes ergänzen: ... (p. 184). Ihr Angebot befriedigt uns nicht, insbesondere was... betrifft (p. 113).	The first two sentences are a reply to a presentation, and the third one is used in negotiations.
6.	<i>Affaires.com</i>	Fournisseur: Pour votre première commande, je peux vous proposer une réduction de 10%. Client: C'est déjà mieux. (p. 74)	An excerpt from a negotiation between a supplier and a customer.
7.	<i>Édito Pro</i>	Pour plus de détails/Pour en savoir plus/En cas de question, vous pouvez vous adresser à la comptabilité. (p. 114) Auriez-vous quelques instants à m'accorder pour que je vous présente notre nouvelle collection? (p. 127)	The first sentence serves to inform the receiver on where to obtain more information. The second one is used to invite a customer to see the company's new collection.
8.	<i>Cultura y negocios</i>	Sr. González: ¿Qué descuento me haría usted? Me interesaría... Sr. Martínez: Nosotros ofertamos calidad, no cantidad. Nuestros productos son buenisimos y tenemos tantos clientes que a veces no podemos atenderlos a todos. (p. 35)	An excerpt from a negotiation between a customer (Mr González) and a supplier (Mr Martínez).

Finally, activities developing intercultural awareness are those which draw learners' attention to the similarities and differences between their native culture and the foreign one, or, possibly, between various cultures, aiming to teach the learners to observe such similarities and differences themselves and use those observations in real-life interaction. As was mentioned in the Sections Teaching the Language of Business and The Role of Culture in Foreign Language Learning and in Business Communication above, an important role in LSP is played by lifelong learning. Arguably, intercultural awareness allows foreign language users to reflect on new situations and to expand their knowledge and develop their skills. Activities aiming to help learners develop their intercultural awareness are presented in Table 9.

Table 9*The Explicit Focus on Developing Intercultural Awareness Criterion*

No.	Textbook	Activities Developing Intercultural Awareness
1.	<i>Market Leader</i>	Some questions for discussion are not limited to the English-speaking countries, for example, the students are supposed to answer which tips on networking are desirable in their culture and which are not. However, most pair work is culturally neutral, for example, what kind of project manager the students would like to work with. A listening comprehension task is an interview with an international communications expert about verbal and non-verbal communication; it is general, not culture-specific. Every larger unit contains a <i>Working across cultures</i> section: on making international presentations, socialising, ethical international business and managing international teams. The case studies also have an intercultural component, e.g., entering a new market overseas.
2.	<i>Business Benchmark</i>	A unit on corporate culture. A unit on an overseas partnership between a Singaporean company and a Polish one. A unit on expanding abroad: mostly from the business point of view, but one question for discussion regards communicating the corporate culture to the foreign subsidiaries.
3.	<i>Business Vocabulary in Use</i>	Three units are devoted to intercultural communication: <i>Intercultural teams</i> , <i>Intercultural meetings</i> and <i>Intercultural networking</i> . Even though they focus on terminology, they also contain some general practical advice (e.g., on eye contact, topics to avoid, etc.).
4.	<i>Business English Handbook</i>	A unit on social English and cultural awareness: it makes learners careful about stereotypes and draws their attention to cultural differences (e.g., expressive or restrained body language, loose time vs. strict time, etc) and, finally, asks them to discuss how these aspects are represented in their native culture.

No.	Textbook	Activities Developing Intercultural Awareness
5.	<i>Intelligent Business</i>	Activities devoted to raising intercultural awareness are very general: the <i>Culture at work</i> section in every unit only mentions the fact that debating styles or hierarchical relations at work vary from one country to another, but no specific examples are provided. Instead, the learners are supposed to reflect on the similarities and differences between their native culture and those of the English-speaking countries. There is advice on how to debate, negotiate, etc. in English, which might implicitly teach the skills of debating, negotiating, etc. in the English-speaking countries, though much of it seems universal and connected with English as a global language rather than a specific country.
6.	<i>English for Business Studies</i>	A unit devoted to managing across cultures and cultural diversity. There is also a unit on international trade, but it is more economic than cultural. In other units, some questions for discussion concern the learners' country, so that they can compare their country with the UK or the US.
7.	<i>Business Result</i>	A whole unit devoted to working across cultures and cross-cultural experiences. In each unit, there are also questions concerning the learners' native culture (for example, how important body language and gestures are in their culture).
8.	<i>Entscheidungen</i>	A unit on international cooperation and intercultural matters: examples of intercultural misunderstandings; questions for the learners whether they have any international work experience, what differences they would expect if they were to work with Germans in a team; arguments for and against working abroad; a section on small talk. Questions about the learner's native country, e.g., regarding employment.
9.	<i>Wirtschaftsdeutsch von A-Z</i>	Focus on Germany and to some extent on the German-speaking countries (e.g., Switzerland); focus on business and economics, not on culture. Only one lesson is devoted to the intercultural competences of managers. However, the role of sociocultural factors in business negotiations is discussed later on, where differences between German and American business people on the one hand and their Spanish or South American and Chinese or Japanese business partners on the other are discussed. Some questions about the learners' native country (e.g., the role of corporate culture there, entrepreneurs' visions, etc.).
10.	<i>Blickpunkt Wirtschaft</i>	Germany is compared with other countries (including statistics); there are some comparisons between Germany and Poland as well as questions for the learners to discuss.
11.	<i>Das Testbuch Wirtschaftsdeutsch</i>	The focus is mostly on Germany, but other countries are also mentioned in some of the texts (e.g., Denmark or the US); the tasks involve comprehension questions, so the learners are not expected to express their own reflections.
12.	<i>Wirtschaftskommunikation Deutsch</i>	Contrastively presented rules of communication, e.g., differences between discourse in German and French; a comparison of German and foreign job titles (e.g., Leiter der Verkaufsabteilung—Sales Manager, Vorstandsvorsitzende—Chairman); a question about the importance of German for the course participants, etc.

No.	Textbook	Activities Developing Intercultural Awareness
13.	<i>Affaires.com</i>	Focus on French culture; foreign trade is only presented in terms of background economic knowledge and terminology, not intercultural communication. Other countries also appear in a unit on national statistics (population, GDP, etc.).
14.	<i>Communication progressive du français des affaires</i>	Focus on communication in French; even more personal activities, such as writing a short biographical note, must be done in French, in accordance with the French cultural rules.
15.	<i>Vocabulaire progressif du français des affaires</i>	A unit on intercultural negotiations and two units on corporate culture, to make the learners aware of different levels of culture, also within the company. Comparisons with the native country are rare, but one task involves writing an essay on one or several companies from the native country.
16.	<i>Édito Pro</i>	Questions about the learner's native country are rare (for example, whether sandwich courses exist there too), but some of the information about French culture seems to function contrastively, even though such contrasts are implicit (for example, stressing the fact that French CVs are short might be relevant to someone in whose country longer CVs are the norm).
17.	<i>Temas de empresa</i>	Questions about the learner's native country, for example, what kinds of public and family companies there are, what are the characteristics of executives there, or what are the differences between job contracts in the learner's country and Spain.
18.	<i>Entorno empresarial. Nivel B2</i>	A final section on cultural differences between Spain and Latin America at the end of the book, raising the learners' awareness of different aspects of culture, values, etc.
19.	<i>Cultura y negocios</i>	At the end of every unit, there is a self-evaluation section, which allows learners to reflect on the material and what they have learnt, which is likely to develop their reflection skills and promote cultural awareness. Some tasks also promote reflection, for example, asking the learner whether they would be a successful businessperson in Peru, on the basis of an article about that country.
20.	<i>Español para el comercio mundial del siglo XXI</i>	The textbook focuses on Spain and its business culture. Other countries are mentioned in the context of international trade, but without any comparison of cultures.

As shown above, most of the textbooks motivate learners to reflect on the similarities and differences between the native and the foreign culture, either directly, by asking questions, or indirectly, by pointing out certain characteristics of the target language culture which may be different from those of other cultures. However, while some textbooks pay more attention to the intercultural aspects of business language, others, especially the French ones, focus on teaching the target language culture.

Conclusions

In general, the textbooks analysed here present cultural information to different degrees and include a variety of texts and activities. Indeed, all types of intercultural skills, from encyclopaedic knowledge, through oral and written skills, to intercultural awareness, have been observed, but not all of them are equally represented in all the textbooks. Apparently, practical skills can be regarded as the most important, as they will be required of the students at their future workplaces (Reuter, 1997, as cited in Stegu, 2017, Basturkmen, 2006, Zhang, 2013, cited in Section Teaching the Language of Business). By contrast, conveying encyclopaedic information is not an aim in itself; rather, it appears in the context of reading comprehension tasks, statistics about the target language country or countries, etc. For example, *Cultura y negocios* presents different aspects of business in Spain, as well as in the Latin American countries; similarly, *Entorno Empresarial* highlights some differences between Spain and Latin America. Most of the textbooks include units dedicated to selected aspects of intercultural business communication, but they are quite general and only illustrate certain points, for example, *Entscheidungen* contains a unit on international cooperation and intercultural matters, and *English for Business Studies* contains units on cross-cultural management and international trade. In general, if the textbooks contain more specific cultural information, it is focused on the cultures of the target language countries, for example, *Édito Pro, Affaires.com* and *Communication progressive du français des affaires* concentrate on French culture. *Intelligent Business* includes a section called *Culture at work* in every unit, but it only mentions the existence of different values, debating styles, etc. and asks the learners about their native cultures. On the other hand, *Market Leader* includes exercises dedicated to culture in almost every unit, for example, filling in the gaps with phrases used in socialising.

However, much of the information related to intercultural competence is subject to implicit rather than explicit learning. The textbooks aim to teach business skills, such as negotiating, making presentations, etc. in accordance with the rules of the target language culture. Similarly, examples of business emails, memos, etc. show how to write such documents in the culture being taught. Such examples can even be found in *Business Vocabulary in Use*, which might seem to focus only on vocabulary. Therefore, even though explicitly cultural information is limited or presented as knowledge about the country or countries where the language is spoken, the types of companies there, etc., quite a lot of cultural information is conveyed implicitly and it is the teacher's role to use such textbooks creatively, select and combine activities and draw the learners' attention to the elements of cultural competence in the textbooks, as well as supplement them with other materials.

Finally, a change in the approach to teaching LSP might possibly be observed, as the oldest textbook, *Wirtschaftsdeutsch von A–Z* (1995) focuses on business terminology, statistics and the comprehension of economic texts, while the cultural elements are mostly encyclopaedic information rather than intercultural communication skills. First, cultural information can be inferred from the context, as the texts present German economy from various angles, including the history of the German industry (e.g., the article on the history of employees' participation in the company's income in Germany from 1840 till the 1990s; Buhlmann et al., 1995, p. 62) and the functioning of small companies, such as local bakeries or a fishing company. Second, the authors do point out that managers need intercultural skills, mention the risk of relying on stereotypes, and quote some stereotypes about Germans from John Mole's book *Euro-Knigge für Managers* as material for class discussion (pp. 66–67). However, as it is the only textbook from the 1990s analysed here, this result should be treated with some caution and merits further research. Perhaps the analysis of more textbooks from that period would answer the question of whether this particular textbook is exceptional, or whether that was the dominant approach at that time.

It is hoped that the present study will make a contribution to research on the teaching of culture in business language courses. However, as the scope of the present article is limited and the topic of culture in LSP business textbooks is vast, the study offers a number of perspectives for future research. For example, future studies might focus on more specific intercultural skills, such as politeness in the model emails and business letters, the ability to observe and analyse the target culture, or the relevance of the model dialogues to real business communication. They might also investigate the rhetorical strategies used in the model business negotiations, the actual effectiveness of the textbook tasks for developing intercultural competence, their relevance to the needs of different kinds of audiences (Business English students, company employees, etc.), etc. Moreover, in addition to qualitative studies, quantitative ones might be carried out, comparing the numbers of particular types of activities in business language textbooks in an attempt to find out whether the differences are statistically significant.

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