

AUDITING AWARENESS: A CORPUS-DRIVEN APPROACH

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Abstract

Auditing is characterized by the reliance on a number of principles. These principles should help to make the audit an effective and reliable tool in support of management policies and controls, by providing information on which an organization can act in order to improve its performance (ISO 19011:2011). However, many people are put off by the word *audit* and this may be due to a lack of knowledge or awareness on the importance of audit process and findings. In this study, an exploratory approach is taken to investigate words that are used to describe the auditing process via corpus methods/techniques. A copy of the Code of Practice for Institutional Audit (COPIA) document obtained from the MQA website is built into a corpus, which is then extracted using corpus software to examine frequent words and phrases. Following this, comparison is made to a guideline document used in UiTM's quality assurance activity known as Guidelines for Integrated Audit (IQMS). Analyses of the quantitative search and particular phrases are then reflected on the particular communicative function (i.e. auditing processes). Findings are descriptive in that results are hoped to enhance further understanding of the COPIA document as well as auditing as a whole.

Keywords: Audit, COPIA, IQMS, MQA, corpus linguistics

1.0 INTRODUCTION

As structures of social order, rules are generally inherent to govern living behavior. However, rules are often mediated as to achieve conformity or compliance, also known as auditing or accounting. Power (2003: 379) argues “[t]hat accounting is more than a neutral technical practice is well established; it shapes preferences, organizational routines, and the forms of visibility, which support and give meaning to decision making”. He also states that more often than not, accounting or auditing functions “to legitimate individual and organizational behaviour than to support efficient and rational decision making” (Power, 2003: 379).

Auditing is essentially an inferential practice [i.e. to deduce or conclude (something) from evidence and reasoning], but Power mentions that “there are different perspectives on the nature and quality of the inference process” (2003: 388). The written document (or audit) is important as it reflects “auditor credibility, a credibility which in turn is reinforced by licensing, regulatory and accreditation systems” (Power, 2003:391). In Malaysia, like everywhere else in the world, auditing becomes a necessary practice. Despite this importance, “the role of auditing in the production of legitimacy, and the consequences of this, remain under-documented and under-researched” (Power, 2003: 392).

Corpus linguistics, which is a branch of linguistics, can be understood to mainly represent a kind of methodology to conduct linguistic analysis (Lee, 2010; Tognini-Bonelli, 2001; Zuraidah et al., 2010). In corpus linguistics, language data (i.e. collection of large texts in computers) is referred to as a *corpus*. More importantly, this corpus consists of attested data of real-world spoken/written discourse, which is then explored using computers and sophisticated software that provide linguists with rapid and rich information. Hence, corpus is argued to be a significant tool to study language among other benefits like accounting for potential generalizations to be made from large or big data findings as well as being empirical when it comes to quantifying data. It also “unites the activities of data gathering and theorizing that leads to a qualitative change in the understanding of language” (Noorzan, 2017: 6).

In the past, corpus studies have looked at many written texts (Granger, 1992; Altenberg & Granger, 2001; Breeze, 2007; Staples & Reppen, 2016). These include learner/student writing, academic writing, and student writing in class. Corpus techniques have also contributed to studies on media written texts (Baker et al., 2008; Bednarek, 2006; Habibah Ismail, 2016), translated texts (Granger, 2003; Rozaimah & Nor Hashimah, 2014), and cultural texts (Partington, 2004; Gabrielatos & Baker, 2008). However, little can be found with regard to corpus studies on other text-types not mentioned above, including auditing documents. To the best of the authors’ knowledge, this paper would thus, be considered the first attempt to investigate auditing documents using corpus methods in Malaysia, at least Universiti Teknologi MARA (UiTM) in particular.

This paper aims to describe the auditing process as stipulated by the Malaysian Qualification Agency (MQA)¹ through examining one of the written documents, namely The Code of Practice for Institutional Audit (COPIA)² and then compare this to the guideline document used in UiTM quality assurance activity, i.e. iQMS (the Integrated Quality Management System). More specifically, this is a corpus linguistics study that highlights use of corpus techniques to explore how language is used, by looking at frequent words/phrases and how it occurs in context (specifically, in the audit documents). Findings from this study essentially, describe ways in which audit documents are written.

2.0 QUALITY ASSURANCE: A MALAYSIAN/ UNIVERSITI TEKNOLOGI MARA PERSPECTIVE

Quality assurance of the higher education system in Malaysia is controlled and overseen by a government agent, which is called the Malaysian Qualification Agency (henceforth, MQA). The quality assurance evaluation conducted by MQA is guided by these documents: The Malaysian Qualifications Framework (MQF), The Code of Practice for Programme Accreditation (COPPA), The Code of Practice for Institutional Audit (COPIA), and the Programme Discipline Standards and Guides to Good Practices. The work of the MQA revolves around two major approaches to ensure and maintain the quality of higher education in Malaysia. The first approach is to accredit programmes and qualifications. The second is to

¹ More information about MQA can be obtained from their official website: www2.mqa.gov.my/QAD/

² 2nd edition

audit institutions or their components. The two are distinct approaches but highly interrelated (Malaysian Qualifications Agency, 2009:18).

COPIA is adapted from the Code of Practice for Quality Assurance in Public Universities of Malaysia (2005), published by the Quality Assurance Division of the Ministry of Higher Education. COPIA guides the HEP³ and the MQA in auditing higher education institutions. COPIA is dedicated to review institutions of higher learning for specific purposes through comprehensive institutional and thematic audits. The quality evaluation process covers the following nine areas: 1) Vision, mission, educational goals and learning outcomes; 2) Curriculum design and delivery; 3) Assessment of students; 4) Student selection and support services; 5) Academic staff; 6) Educational resources; 7) Programme monitoring and review; 8) Leadership, governance and administration; 9) Continual quality improvement.

UiTM, like many of the public universities in Malaysia, highly emphasizes efforts in assuring quality. Ever since 2013, UiTM has started applying a quality management system based on ISO 9001 until today. In 2008, MQA has begun instructing all public universities in Malaysia to fulfill the criteria mentioned in COPIA. UiTM has taken the initiative to comply with this new move by introducing the Integrated Quality Management System (iQMS) to all systems in UiTM in the year 2015. This system (i.e. iQMS) is to ensure all management processes of/in UiTM abide to the standards of COPIA and ISO 9001.

Apart from this, each responsible center for academic purposes (or known as PTJ)⁴ that is the Branch Campuses and Faculties will have to conduct a Self-Assessment Audit (or *Audit Kendiri*, in Malay) and in turn, produce a Self-Review Report (SRR). In order to produce a comprehensive SRR, the Institute of Quality and Knowledge Advancement (InQKA) has started the initiative to prepare a set of guidelines that integrates the two standards mentioned earlier, COPIA and ISO 9001. This guideline is what has been referred to as iQMS.

As mentioned earlier, studies have benefitted from employing corpus techniques that range from computational linguistics and forensic linguistics to the fields of language teaching and translation. With the ever-growing development and number of studies in corpus linguistics, there is more call for interdisciplinary research (Granger & Meunier, 2008; Gablasova & Brezina, 2015). One of the approaches to corpus language studies is the corpus-driven approach. While the argument between corpus-driven and corpus-based is on-going (see McEnery & Hardie, 2011 for a comprehensive summary), these approaches are similar to inductive and deductive approach – linguists must justify how they derive their data (i.e. bottom-up or top-down).⁵ Put simply, the benefit of following the corpus-driven approach is that language data is obtained with “minimal experimental interference” (Noorzan, 2017: 6) and for some theoretical reasoning to be directly produced from facts revealed by natural language (Tognini-Bonelli, 2001). The present study thus fills this gap by examining how language is used in auditing documents like COPIA and iQMS, via corpus techniques. The following section further explains how this is conducted.

3.0 MATERIALS AND METHODS

The present study follows the corpus-driven approach in which the audit written document (COPIA) is firstly downloaded from the MQA website and saved as a text file. To reiterate, COPIA is the standard MQA document while iQMS is UiTM’s guidelines that integrates two standards mentioned earlier,

³ HEP here means ‘Higher Education Provider’

⁴ This term is derived from the Malay term *Pusat Tanggungjawab*

⁵ Reader is advised to read Chapter 6 of Winnie Cheng’s *Exploring Corpus Linguistics: Language in Action* (2012) for basic steps to do a corpus-driven analysis.

namely COPIA and ISO 9001. The COPIA text file represents a specific (or specialized) corpus that contains of 34,287 running words.

3.1 Frequency lists

By using WordSmith tools (6.0),⁶ a wordlist is firstly extracted. Table 1 presents the top 100 words occurring in COPIA along with the frequency counts and percentages. It can be seen that several lexical items (or words) are listed, possibly describing at first glance what kinds of words are mostly used in the text (e.g. *HEP, standards, audit, academic, quality, student(s), staff, information, comment, panel, programme* etc.). These relate closely to the topic of auditing in which frequent lexical words refer or talk about the audit such as *standards, audit, quality, accreditation, auditors* and therefore, are topic-related. While *the* is not surprising to be on top of the list because of its ubiquitous occurrence in the English language (*the* is the most frequent word in English), other functional words like *and, of, to, on, in, for* and *a* are rather interesting for further analysis. This may show their occurrences with the lexical words and provide insight on how meaning is conveyed (particularly regarding the auditing process).

⁶ This is a computer software programme created by Mike Scott and can be purchased from <http://www.lexically.net/wordsmith/version6/>

Table 1. COPIA wordlist

COPIA							
N	Word	Freq.	%				
1	the	3113	9.08	50	their	107	0.31
2	and	1865	5.44	51	higher	102	0.30
3	of	1512	4.41	52	self	99	0.29
4	#	1054	3.07	53	have	97	0.28
5	to	966	2.82	54	s	92	0.27
6	on	552	1.61	55	support	91	0.27
7	HEP	536	1.56	56	auditors	88	0.26
8	in	522	1.52	57	activities	86	0.25
9	for	480	1.40	58	development	86	0.25
10	a	343	1.00	59	assurance	85	0.25
11	standards	313	0.91	60	processes	85	0.25
12	are	307	0.90	61	these	83	0.24
13	audit	296	0.86	62	visit	82	0.24
14	is	293	0.85	63	curriculum	81	0.24
15	academic	256	0.75	64	research	81	0.24
16	be	245	0.71	65	policy	77	0.22
17	that	239	0.70	66	areas	76	0.22
18	quality	231	0.67	67	all	74	0.22
19	how	230	0.67	68	ensure	74	0.22
20	with	209	0.61	69	external	74	0.22
21	student	197	0.57	70	qualifications	73	0.21
22	students	179	0.52	71	which	73	0.21
23	staff	177	0.52	72	members	72	0.21
24	information	174	0.51	73	outcomes	72	0.21
25	comment	173	0.50	74	provide	71	0.21
26	as	171	0.50	75	this	69	0.20
27	its	171	0.50	76	evaluate	66	0.19
28	panel	169	0.49	77	resources	66	0.19
29	must	165	0.48	78	will	66	0.19
30	programme	165	0.48	79	from	64	0.19
31	by	162	0.47	80	facilities	63	0.18
32	report	147	0.43	81	goals	62	0.18
33	describe	146	0.43	82	teaching	62	0.18
34	institutional	146	0.43	83	leadership	61	0.18
35	learning	144	0.42	84	management	61	0.18
36	evaluation	142	0.41	85	other	61	0.18
37	review	142	0.41	86	between	59	0.17
38	an	141	0.41	87	practices	59	0.17
39	programmes	138	0.40	88	services	59	0.17
40	should	138	0.40	89	methods	58	0.17
41	it	129	0.38	90	area	57	0.17
42	or	124	0.36	91	improvement	56	0.16
43	enhanced	120	0.35	92	mechanisms	54	0.16
44	benchmarked	119	0.35	93	selection	54	0.16
45	assessment	118	0.34	94	policies	53	0.15
46	educational	118	0.34	95	stakeholders	52	0.15
47	mqa	113	0.33	96	appropriate	50	0.15
48	accreditation	112	0.33	97	mission	50	0.15
49	education	112	0.33	98	at	49	0.14
				99	meeting	49	0.14
				100	may	48	0.14

For use of comparison, another specialized corpus is compiled, which is the iQMS that consists of 4,934 running words. Table 2 shows a list of frequent words for the iQMS Guideline. Interestingly, *the* is not ranked top on the list and two modal verbs (*must* and *should*) are listed among the most frequent words compared to its' occurrences in COPIA (ranked 29 and 40, respectively). Several words are also found to

occur more frequent in iQMS compared to COPIA (*standards, academic, enhanced, assessment*), while some words were not shared in COPIA (*autonomy, consistent, adequate, well*). This is interesting because these lists of words firstly inform us about words used to describe auditing from two different auditing documents, and hence, their differences may suggest variances respective of their institutions and also what the two separate organizations (MQA and UiTM) believe auditing should be about.

Table 2. Wordlist for IQMS Guideline

Guideline for IQMS							
N	Word	Freq.	%				
1	and	383	7.76	50	support	16	0.32
2	the	309	6.26	51	including	15	0.30
3	#	154	3.12	52	leadership	15	0.30
4	of	150	3.04	53	there	15	0.30
5	to	126	2.55	54	as	14	0.28
6	standards	119	2.41	55	between	14	0.28
7	must	117	2.37	56	ensure	14	0.28
8	for	113	2.29	57	goals	14	0.28
9	HEP	98	1.99	58	provide	14	0.28
10	be	84	1.70	59	all	13	0.26
11	should	68	1.38	60	mission	13	0.26
12	on	66	1.34	61	their	13	0.26
13	in	61	1.24	62	facilities	12	0.24
14	academic	58	1.18	63	international	12	0.24
15	criteria	57	1.16	64	or	12	0.24
16	education	51	1.03	65	policies	12	0.24
17	with	51	1.03	66	selection	12	0.24
18	a	49	0.99	67	services	12	0.24
19	higher	49	0.99	68	stakeholders	12	0.24
20	guidelines	48	0.97	69	teaching	12	0.24
21	provider	48	0.97	70	mechanisms	11	0.22
22	section	48	0.97	71	practices	11	0.22
23	student	43	0.87	72	adequate	10	0.20
24	have	41	0.83	73	an	10	0.20
25	staff	39	0.79	74	are	10	0.20
26	students	34	0.69	75	by	10	0.20
27	its	33	0.67	76	improvement	10	0.20
28	benchmarked	32	0.65	77	it	10	0.20
29	enhanced	32	0.65	78	through	10	0.20
30	programme	31	0.63	79	vision	10	0.20
31	learning	30	0.61	80	administrative	9	0.18
32	programmes	30	0.61	81	area	9	0.18
33	educational	28	0.57	82	clear	9	0.18
34	that	25	0.51	83	community	9	0.18
35	assessment	22	0.45	84	consistent	9	0.18
36	appropriate	21	0.43	85	information	9	0.18
37	policy	21	0.43	86	needs	9	0.18
38	development	19	0.39	87	other	9	0.18
39	processes	19	0.39	88	planning	9	0.18
40	resources	18	0.36	89	relevant	9	0.18
41	activities	17	0.34	90	responsibility	9	0.18
42	curriculum	17	0.34	91	training	9	0.18
43	external	17	0.34	92	evaluation	8	0.16
44	management	17	0.34	93	is	8	0.16
45	outcomes	17	0.34	94	linkages	8	0.16
46	quality	17	0.34	95	national	8	0.16
47	review	17	0.34	96	participation	8	0.16
48	methods	16	0.32	97	well	8	0.16
49	research	16	0.32	98	alumni	7	0.14
				99	assurance	7	0.14
				100	autonomy	7	0.14

3.2 Key words

To examine differences between the word lists in more detail, a keywords list is derived (also by using WordSmith tools). A keywords list is essential to identify words that are statistically significant in the iQMS Guideline relative to their occurrences in the COPIA text (known as key words). The key words are calculated by comparing the frequency of each word in the wordlist of a particular text (in this case shown in Table 3.2) with the frequency of the same word in the reference wordlist (Table 3.1). Key words not only inform us the ‘aboutness’ or content of the texts, but also stylistic key words that are not obviously indicative of what the texts are about (Culpepper, 2009). Table 3.3 presents 15 key words that are particularly more salient/less salient in the iQMS Guideline compared to in COPIA.⁷ The top fifteen words (with the largest log-likelihood values)⁸ in this study are shown in Table 3. The table shows the top fifteen frequency and relative frequency for each word in iQMS.

Table 3. Keywords list

N	Key word	Freq.	%	RC. Freq.	RC. %	Keyness (log-like)
1	must	117	2.37	165	0.48	148.30
2	criteria	57	1.16	43	0.13	111.69
3	guidelines	48	0.97	26	0.08	110.41
4	provider	48	0.97	29	0.08	105.15
5	section	48	0.97	39	0.11	90.15
6	standards	119	2.41	313	0.91	69.97
7	should	68	1.38	138	0.40	58.15
8	be	84	1.70	245	0.71	40.77
9	higher	49	0.99	102	0.30	40.47
10	and	383	7.76	1865	5.44	39.61
11	education	51	1.03	112	0.33	39.21
12	have	41	0.83	97	0.28	28.29
13	are	10	0.20	307	0.90	-35.41
14	is	8	0.16	293	0.85	-38.33
15	the	309	6.26	3113	9.08	-46.65

Key words ranked second until sixth are unsurprising as they show words related to the audit documents, along with key words ninth and eleven [*provider*, *higher* and *education* mainly refers to *Higher Education Provider (HEP)*]. According to the Malaysian Qualifications Agency, HEP refers to “a body corporate, organisation or other body of persons which conducts higher education or training programmes leading to the award of a higher education qualification” (2009: ix), and this term is found to be used repeatedly in sub-headings of the iQMS (*Section 2: Guidelines on Criteria and Standards for Higher Education Provider*). The most significant difference, with keyness value of 148.30, alerts us to the use of *must* almost 5 times relatively more frequently (0.48% compared to 2.37%) in the iQMS text. *Must* generally denotes obligation (Coates, 1990) and as a modal verb, it is used to specify or add meaning to the main verb and verb phrase (Mindt, 1995). Given the overuse of *must*, it can be hypothesized that the iQMS Guideline includes more mention of obligation or necessity than COPIA. It could also suggest for the former text to be more authoritative in nature. Looking lower down the list, another modal verb is over-used in iQMS – *should* (1.38%) relative to in COPIA (0.40%), and this usually represents a sense of recommendation.

⁷ Negative key words (highlighted by the negative keyness score) are words that are under-used/particularly less frequent in iQMS compared to their occurrences in COPIA.

⁸ Key words are measured using log-likelihood with a minimum frequency of 2 words in a text.

Even though similar words (e.g. *standards, criteria, guidelines*) are highlighted to suggest what the text is about, the modal verbs *must* and *should* are particularly more interesting for further analysis. By looking at these verbs, we may be able to look at how the process of auditing is conducted, especially since “inference in the context of auditing is a matter of knowing how to go in a very specific community” (Power, 2003: 389). From this list, interesting key words are selected for further qualitative analysis by examining the co-occurring words surrounding them (also known as collocates) and concordance lines (or use in context). This is further discussed in the subsequent section.

4.0 RESULTS AND DISCUSSION

To examine use of modal verbs in COPIA and the iQMS Guideline in more detail, *must* is firstly investigated by looking at co-occurring words to the left and right of the modal verb (i.e. collocate). This normally allows for the sentence structure and meaning to be examined. For example, *assessment must be summative and formative*. In this example, it is highly necessary/important that assessments include summative and formative elements. Table 4 presents collocates for the modal verb *must* in both documents, with words not shared between the two, highlighted in bold. Interestingly, it could be seen that there are more words that co-occur with the modal *must* in the iQMS Guideline compared to in COPIA (e.g. *management, 2008, 9001, file, dan, analysis, evidences, tools, postgraduate, portfolio, training, visiting, representations, service, surat, summative, work, various, development, disciplinary, courses, course, activities, according, act, consultation, making, library, meetings, mqf,⁹ needs, jawatankuasa, forms, files, interview*). Two of these collocates are numbers referring to the year 2008, and procedures for ISO 9001, while three of them are in Malay (*dan/and, surat/letter, jawatankuasa/committee*). These collocates in particular are not shared in COPIA and may demonstrate clear differences between the two documents. Different collocates in COPIA on the other hand, include *provider, state, selected, and developmental*.

Unsurprisingly, almost all collocates are shared between the two texts as COPIA is the standard of reference for iQMS. This means that in both COPIA and iQMS, similarities are indicated by noticing aspects that are compulsory via the modal *must*. More specifically, *must* co-occur with words that mostly elicit some form of action or process (e.g. *activities, assessment, counselling, delivery, involved, methods, procedures, process, processes, programme, programmes, progression, remuneration, results, review, selection, services*); words that revolve around a body or groups of people (e.g. *education, HEP, intake, leadership, levels, staff, students, teams*); structures or places (e.g. *centre, facilities, policies, policy, provision*) and others (*criteria, goals, quality, there, these, tools*). Where spatial deictic are present (*there, these*), these refer to expressions like ‘there must be’ and ‘these must be’.

Table 4. Collocates for *must* in COPIA and iQMS

Collocates in COPIA	Collocates in iQMS
<i>the, and, be, HEP, of, to, have, a, standards, benchmarked, programmes, all, with, for, policy, panel, academic, student, in, appropriate, its, there, their, assessment, on, students, programme, staff, provide, that, consistent, policies, sufficient, an, review, which, by, clear, mechanisms, educational, ensure, each, audit, clearly, processes, procedures, goals, establish, at, are, learning, defined, is, well, adequate, quality, or, comply, mission, education, criteria, report, resources, higher, reviewed, reflect, narrative, provided, process, practices, methods, it, involved, leadership, members, made, teaching, content, communicated, disseminated, such, summarise, support, vision, where, within, autonomy, these, this, available,</i>	<i>the, and, HEP, be, have, of, to, a, standards, benchmarked, policy, with, programmes, for, student, academic, all, staff, programme, students, there, assessment, review, appropriate, provide, on, teaching, in, sufficient, learning, educational, mechanisms, processes, clear, procedures, policies, consistent, an, adequate, reflect, ensure, its, goals, mission, criteria, unit, clearly, management, defined, or, reviewed, formative, 2008, quality, 9001, related, methods, provided, well, resources, file, statement, disseminated, their, established, communicated, each, by, content, evaluated, external, dan, vision, facilities, analysis, evidences, autonomy, that, tools, process,</i>

⁹ This may be a typo error to refer to MQA.

<i>evidence, given, evaluated, established, fair, statement, provider, thus, state, time, selection, widely, self, selected, transfer, unit, variety, related, regularly, requirements, remedial, relevant, suitable, structures, reasons, them, stated, system, teams, stipulated, current, curriculum, department, continuous, clarify, commendation, considered, effective, elements, encourage, e, developmental, disseminate, documented, administrative, affirmation, after, address, access, achievement, active, auditors, based, between, attention, applicable, as, assurance, linkages, mandatory, mechanism, line, involve, key, levels, other, outcomes, performance, organization, not, number, only, external, facilities, formative, expressed, environment, equitable, every, implement, incisive, into, I, formulate, governing, grading</i>	<i>postgraduate, portfolio, variety, training, practices, transfer, teams, requirements, visiting, representations, structures, self, service, stated, selection, surat, summative, work, system, various, relevant, suitable, regularly, development, disciplinary, disseminate, courses, curriculum, department, documented, environment, equitable, establish, e, effective, encourage, course, activities, administrative, after, according, act, active, at, considered, consultation, continuous, available, between, clarify, linkages, making, mechanism, leadership, levels, library, meetings, only, outcomes, performance, mof, needs, number, jawatankuasa, forms, formulate, given, evidence, fair, files, governing, interview, involve, involved, grading, I, implement</i>
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In terms of collocates for the modal verb *should*, the same method is applied and results are presented in Table 5 below. In contrast to the previous table, collocates co-occurring with *should* are more varied in COPIA compared to in the iQMS Guideline. These collocates mainly include words referring to groups of people (*panel, auditors, they, members, liaison, their, MQA, officer, senior, staff, SRP, people*), and words that describe action (*report, made, need, able, briefed, supported, met, indicate, direct, possess, expressed, monitoring, exercise, comment, provided, read, questioning, questions, ability*). Interestingly, *provider* is found to co-occur with *must* in COPIA [e.g. *the Higher Education Provider (HEP), must comply with these standards*], but co-occurring with *should* in iQMS (e.g. *The HEP should actively participate in socio-economic activities of the community in which it is located*).

However, upon further inspection, *provider* mainly refers to the acronym *HEP*, and in turn shows that the Higher Education Provider occurs most frequently with both modal verbs in both texts (in fact, *HEP* occurs 52 and 58 times before *must*, and 34 and 28 times before *should* in iQMS and COPIA, respectively). Syntactically, this results in one pattern of the use of modal verbs in relation to the lexical item, *HEP*, i.e. that the Higher Education Provider is seen to necessarily and preferably be or perform something as constructed by the phrase *HEP + must/should x*.

Table 5. Collocates for *should* in COPIA and iQMS

Collocates in COPIA	Collocates in iQMS
<i>the, and, be, HEP, to, of, standards, a, enhanced, in, have, academic, panel, for, with, that, review, on, students, auditors, as, are, there, provide, from, student, they, audit, an, demonstrate, its, members, external, leadership, by, adequate, all, appropriate, it, feedback, between, include, policy, periodically, report, programme, this, self, through, information, liaison, made, learning, their, specific, training, within, which, reviewed, need, MQA, non, performance, officer, competencies, analysis, alumni, consultation, given, assessment, encourage, able, incorporate, facilities, senior, responsibility, seek, room, comment, conclusions, research, continuously, provided, programmes, prominent, qualities, read, relevant, questioning, questions, clear, these, apply, autonomy, at, time, ability, 4.1.2, also, allow, base, staff, briefed, but, SRP, strive, such, supported, brief, board, general, means, linkages, level, link, methods, mission, met, mechanisms, funding, goals, international, involve, institutional, incorporated, indicate, governing, good, items, is, including, data, policies, direct, educational, people, professional, counselling, possible, curriculum, possess, outcomes, expertise, not, expressed, monitored, monitoring, organizational, other, or, exercise, employers</i>	<i>the, and, be, HEP, standards, to, enhanced, of, a, have, in, academic, there, with, student, external, for, leadership, provide, review, periodically, policy, programme, feedback, between, alumni, non, higher, adequate, provider, assessment, learning, appropriate, training, consultation, from, demonstrate, education, encourage, facilities, reviewed, students, that, given, professional, policies, performance, responsibility, through, strive, research, programmes, prominent, relevant, other, educational, curriculum, counselling, goals, funding, employers, continuously, analysis, an, allow, competencies, clear, board, governing, mission, methods, linkages, organizational, on, monitored, link, incorporated, incorporate, including, its, involve, international</i>

Table 6 presents patterns of the ‘HEP + must/should’ phrase occurring with one word adjacent to the right of the phrase, in both the iQMS Guideline and COPIA. As can be seen, COPIA has slightly more variety of the phrase with main verbs like *comply* and *encourage* that occur with the modal verb *must*. These

verbs were not found to co-occur with the modal verb in iQMS. Based on the concordance lines in COPIA, HEP was found essentially to comply “to standards” and “stipulated time period” when given recommendations, particularly on the maintenance of accreditation of programmes. HEP was also seen to necessarily encourage “connectivity of its staff and students with the local community around it, including through cultural, social and community service activities” as well as to essentially encourage “active linkages and continuous relationship between it and its alumni”. Other words like *the* and *also* were found to co-occur with the modal verb *should* in expressing possibility, i.e. ‘should the need arise’ (*The HEP should follow closely the requirements found in Section 3.1 below and clarify with the MQA from time to time should the need arise*), and to signal passive form of recommendation in ‘should also be included’ (*The HEP should provide a factual description of its history, policies, procedures [...] Information on the processes by which decisions are made and their rationale should also be included*).

Table 6. HEP + must/should

Phrase	iQMS	COPIA
HEP must	Be	be
	Have	have
	Provide	provide
	Reflect	comply
	Involve	establish
	Encourage	reflect
	Clarify	involve
	Formulate	clarify
	Establish	formulate encourage
HEP should	be	be
	have	have
	provide	provide
	involve	the
	strive	incorporate
	encourage	demonstrate
	demonstrate	strive
	incorporate	also
		encourage involve

The following figures (Figures 1, 2, 3, and 4) show 25 of the concordance lines for both modals in COPIA and iQMS, in more detail. This allows us to see how patterns of words are constructed in context, particularly with reference to the word *HEP* (Higher Education Provider) and modal verbs *must/should*.

1	and development in research and commercialisation. • The HEP must facilitate and provide incentives for the academic staff and the
2	and security of student and academic staff records. • The HEP must establish and disseminate policies that respect the rights of
3	into account the specific needs of each department. • The HEP must have a written and well-disseminated policy on tuition fees,
4	responsible for, the internal quality assurance system. • The HEP must encourage connectivity of its staff and students with the local
5	8.3.1 Benchmarked Standards • The administrative staff of the HEP must be appropriate and sufficient to support the implementation of
6	32 6.5 Financial Allocation 6.5.1 Benchmarked Standards • The HEP must have budgetary and procurement procedures to ensure that its
7	its objectives and maintain high standards of quality. • The HEP must have a clear line of responsibility and authority for budgeting
8	. 8.4 Academic Records 8.4.1 Benchmarked Standards • The HEP must have policies concerning the accessibility and security of
9	and suitable facilities to promote research activities. • The HEP must have a policy regarding access to information and external
10	and university colleges) 6.2.1 Benchmarked Standards • The HEP must have a policy and planning that identifies the priorities, 31
11	advancement for its administrative and management staff. • The HEP must conduct regular performance review of its administrative and
12	support academic programmes and research activities. • The HEP must provide adequate and suitable facilities to promote research
13	HEP must be consistent with its statement of purpose. • The HEP must clarify its governance structures and functions, and the
14	with the changes and best practices in quality assurance. • The HEP must have dynamic mechanisms to implement recommendations for
15	and comply with the programme discipline standards. • The HEP must have an adequate number of full-time academic staff for each
16	activities. 26 4.6 Alumni 4.6.1 Benchmarked Standards • The HEP must encourage active linkages and continuous relationship between
17	in HEPs which have geographically separated campuses. • The HEP must have a department or unit dedicated to, and responsible for,
18	good management and deployment of the resources. • The HEP must have mechanisms for training and career advancement for its
19	Benchmarked Standards • The policies and practices of the HEP must be consistent with its statement of purpose. • The HEP must
20	, accountability and authority. • The governing board of the HEP must be an active policy-making body with an adequate degree of
21	Monitoring and Review 7.1.1 Benchmarked Standards • The HEP must have a policy on the reviewing, monitoring and evaluation of all
22	educational goals consistent with its vision and mission. • The HEP must define the specific competencies that students should
23	regional and global levels. 2.4.1 Benchmarked Standards • The HEP must have linkages with all external stakeholders at the local,
24	of the MQF, the review must involve external examiners.) • The HEP must provide a conducive learning environment for its students in
25	Methods 2.1.1 Benchmarked Standards • The HEP must have a clearly defined process to establish, review and

Figure 1. HEP + *must* in COPIA

1	of Sabbatical Leave 6.4.1 Benchmarked Standards * The HEP must have a policy on exchanges of students, academic staff and
2	Mission * Intellectual property and consultation property * The HEP must facilitate and provide incentives for the academic staff and
3	for Procurement of more than RM 50,000.00 * The HEP must have budgetary and procurement procedures to ensure that
4	* Monitoring of expenditure * Analysis on expenditure * The HEP must have a clear line of responsibility and authority for budgeting
5	/ Job Specs/ Edaran/ Website * The governing board of the HEP must be an active policy-making body with an adequate degree of
6	Standards Quality Manual * The policies and practices of the HEP must be consistent with its statement of purpose. 7.5.1 Control of
7	of External Assessor 6.3.1 Benchmarked Standards * The HEP must have a policy on the use of educational expertise in planning
8	/ Terms of reference of decision making committees * The HEP must clarify its governance structures and functions, and the
9	dedicated to the internal quality assurance system of the HEP must take continuous efforts to keep abreast with the changes
10	pertaining to changes and best practices in QA. * The HEP must have dynamic mechanisms to implement recommendations
11	bagi InQKA, Bahagian Akademik, Unit Kualiti * The HEP must encourage connectivity of its staff and students with the local
12	Benchmarked Standards * The administrative staff of the HEP must be appropriate and sufficient to support the implementation
13	with External Sectors 8.5.1 Benchmarked Standards * The HEP must have a constructive mechanism for cooperation with external
14	* Internal Audit Report * External Review Report * The HEP must have a department or unit dedicated to, and responsible for,
15	9.1.1 Benchmarked Standards Quality Manual * The HEP must establish policies and procedures for regular reviewing and
16	/guidelines to accessibility and security (surat rahsia) * The HEP must establish and disseminate policies that respect the rights of
17	* Approval of expenditure according to amount * The HEP must have a written and well-disseminated policy on tuition fees,
18	Pengendalian Kuliah 2.1.1 Benchmarked Standards * The HEP must have a clearly defined process to establish, review and
19	outcomes are consistent * OBE/MQF Documentation * The HEP must define the specific competencies that students should
20	* Minutes of LPU/Senate/Management Meeting * Every HEP must disseminate its vision, mission and educational goals to its
21	Teaching & Learning 1.1.1 Benchmarked Standards * The HEP must formulate educational goals consistent with its vision and
22	4.3 Transfer of Students 4.3.1 Benchmarked Standards * The HEP must have a well-disseminated policy with clear criteria,
23	for Undergraduates 4.2.1 Benchmarked Standards * HEP must have well defined and effectively disseminated policies,
24	1.4 Learning Outcomes 1.4.1 Benchmarked Standards * The HEP must formulate learning outcomes and educational goals
25	Mesyuarat Rayuan Kemasukan * Polisi/Kriteria * The HEP must offer appropriate developmental or remedial support to

Figure 2. HEP + *must* in iQMS

1	board should be free from undue external pressures. • The HEP should have a clearly stated policy on conflict of interest,
2	service activities. 8.1.2 Enhanced Standards • The HEP should have a comprehensive, interconnected and
3	given a prominent organisational status in the HEP. • The HEP should embrace the spirit of continual quality improvement
4	, it is imperative that the policies and procedures of the HEP should be in writing, approved through appropriate institutional
5	review exercise. • For a professional programme, the HEP should engage the relevant professional bodies and
6	, present conditions, and future possibilities. • The HEP should strive to get its internal quality assurance system
7	necessary information required for such a submission. The HEP should follow closely the requirements found in Section 3.1
8	effectiveness is a longitudinal study of the graduates. The HEP should have mechanisms for monitoring the performance of its
9	Standards • The internal quality assurance unit of the HEP should be given a prominent organisational status in the HEP.
10	it to students and faculty. 6.4.2 Enhanced Standards • The HEP should have a clear policy and future planning on educational
11	assessment methods. 6.3.2 Enhanced Standards • The HEP should have access to educational experts whose expertise
12	some are more relevant and applicable than others. The HEP should utilise the guidelines appropriately and customise their
13	collaboration with relevant international institutions. • The HEP should provide appropriate facilities and adequate financial
14	capabilities and to keep up with latest technology. • The HEP should provide incentives, including funding, to academic staff
15	confidentiality of records. 8.4.2 Enhanced Standards • The HEP should continuously review policies on security of records
16	practice and part-time employment of its employees. • The HEP should actively participate in socio-economic activities of the
17	and management staff. 8.3.2 Enhanced Standards • The HEP should have an advanced training scheme for the administrative
18	outcomes and the future direction of the HEP. • The HEP should encourage the alumni to play a role in preparing
19	academic staff with multi-disciplinary backgrounds. • The HEP should have national and international linkages to provide for
20	and management.) 1.4.2 Enhanced Standards • The HEP should specify the link between competencies expected at
21	be made to documents that are already published. The HEP should provide a factual description of its history, policies,
22	, and in academic matters relevant to them. • The HEP should have adequate facilities to encourage students to be
23	. • Where student publications or other media exist, the HEP should provide a clear, formal and well-publicised policy
24	for improvement of the student experience. • The HEP should have appropriate provision to allow for advanced
25	of the academic staff. 5.2.2 Enhanced Standards • The HEP should provide opportunities -- including funding -- for academic

Figure 3. HEP + *should* in COPIA

1	* List of participation in educational roadshows * The HEP should provide appropriate facilities and adequate financial
2	confidentiality of records 8.4.2 Enhanced Standards * The HEP should continuously review policies on security of records
3	– portal/brochures 6.4.2 Enhanced Standards * The HEP should have a clear policy and future planning on educational
4	– evidence of activities 8.1.2 Enhanced Standards * The HEP should have a comprehensive, interconnected and
5	assessment methods 6.3.2 Enhanced Standards * The HEP should have access to educational experts whose expertise
6	Guidelines/ Official Secrets Act/General Order * The HEP should actively participate in socio-economic activities of the
7	to improve /reward staff 8.3.2 Enhanced Standards * The HEP should have an advanced training scheme for the
8	* Evidence that cites free from external pressures * The HEP should have a clearly stated policy on conflict of interest,
9	Standards * The internal quality assurance unit of the HEP should be given a prominent organisational status in the HEP.
10	of the unit. * QA's standing in the organization. * The HEP should embrace the spirit of continual quality improvement
11	balas dari majikan * For a professional programme, the HEP should engage the relevant professional bodies and
12	* Where student publications or other media exist, the HEP should provide a clear, formal and well-publicised policy
13	appropriate to work. 1.3.2 Enhanced Standards * The HEP should strive to expand the boundaries of academic autonomy
14	commitment) * Educational Goals/Vision/Mission * The HEP should demonstrate that its planning and evaluation processes,
15	, Stakeholders. 2.4.2 Enhanced Standards * The HEP should obtain feedback from employers and utilise the
16	* Laporan Latihan Industri * Community Linkages * The HEP should facilitate students to develop linkages with external
17	from external sources 2.2.2 Enhanced Standards * The HEP should establish mechanisms -- through the use of the latest
18	* Minutes of Management Review meetings * The HEP should strive to get its internal quality assurance system
19	Standards Evaluation on Enhanced Standards * The HEP should specify the link between competencies expected at
20	Academic Transcript 4.3.2 Enhanced Standards * The HEP should have in place policies and mechanisms that facilitate
21	9001: 2008 Evidences 4.2.2 Enhanced Standards * The HEP should be in touch with the latest development and thinking
22	study/Number of alumni in the Board of Directors * The HEP should encourage the alumni to play a role in preparing
23	Acad/ Local : International * Competency Matrix * The HEP should have national and international linkages to provide for
24	Process/ Procedures ISO 9001: 2008 Evidence * The HEP should periodically review research resources and facilities
25	Curriculum Review/Customer Feedback System * The HEP should have adequate facilities to encourage students to be

Figure 4. HEP + *should* in iQMS

Based on these figures, the modal verb *must* stresses that it is necessary or even mandatory for certain situations to take place or be in order. For example, [t]he *teaching and learning activities must be consistent with the curriculum* and *physical facilities must comply with the relevant laws*. If they are not complied, then a non-conformance is said to be given. Non-conformances are particularly problematic and would lead to difficulties for the education system at large. Words that occur with *should* on the other hand, highlights the good or excellent qualities that may be evident because it will add value or advance action, which may contribute to the continual improvement of a system. Examples include [t]he *physical learning environment should be periodically reviewed* and [t]he *HEP should embrace the spirit of continual quality*.

Besides that, it is important to note that similar words that are found to occur with both modal verbs such as *counseling, facilities, goals* and *HEP* signal variations, pragmatically. The focus of these items differs depending on their importance, for example, if *facilities* occur with the modal verb *must*, it would be something that is related to the notion of law-abiding and health or well-being (e.g. *physical facilities must comply with the relevant laws, and with health*). If this is the case, items are compulsory or mandatory to be fulfilled. In contrast, when *facilities* occur with *should*, it suggests that a particular thing or event is recommendable (e.g. *The facilities should be user friendly to those with special needs*). In this case, it would be optional that facilities are provided for special needs students even though there may only be a number of them. This would be highly praised if such facilities are accessible.

5.0 CONCLUSION

This study has mainly investigated written texts from the MQA website and UiTM to discover how language is used to describe auditing documents in Malaysia. The paper has demonstrated how this is achieved by using corpus techniques (mainly, frequency counts, co-occurring words and key words in context). More specifically, the Guideline for iQMS in UiTM is compared to the generic COPIA standard by the MQA. Findings have shown that certain words are particularly more salient in the former such as use of modal verbs *must* and *should*. Further examination reveals that these modal verbs occur specifically to words that denote the education or academic context (HEP) and therefore, resonates with Power (2003) suggesting that

even though the actual conduct of auditing practice predictably does not conform to the blueprint, idealizations, definitions and concepts are constantly invoked to give structure to practice, to provide frames of meaning for practitioners and crucially, to provide the idiom through which practice is written up and represented to the outside world (392).

In other words, lexical items that represent the audit written document are highly contextualized. Meanings are formed to describe the structure or process of systems occurring in a particular academic institution, in this case UiTM as the Higher Education Provider. Although *must* and *should* appear with similar lexical items interchangeably, these convey different meanings and therefore, would result to different actions to take place. For example, non-compliance to items or situations that are mandatory, as denoted by use of *must*, will eventually result in major problems for the institution, while recommendations are signaled by the use of modal verb *should*. Findings also indicate that phrase constructs like HEP + *must/should* + x are possibly stylistic of the text-type, expressing directives. Despite similarities of language used in both documents, COPIA further asserts that HEP *must comply* to standards and stipulated time when responding to recommendations as well as to necessarily *encourage* healthy relationships between staff, students and alumni. Possible studies in the future include proposing for a framework on writing audit instructions and investigating how these guidelines are materialized or

demonstrated in real practice. Genre studies might also be an interesting area for further research into the typical ways of writing an audit document (e.g. report or guidelines).

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