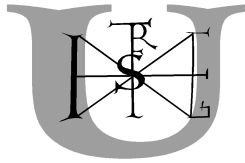


SZENT ISTVÁN UNIVERSITY  
GÖDÖLLŐ



GYÖRGYI MÉRAI

# **Business Communication in a Foreign Language in Tourism**

THESES OF THE DOCTORAL (PH.D.) DISSERTATION

Supervisor:  
Dr. Katalin Langer  
University docent

Associate Supervisor:  
Dr. habil. Lóránt Dávid  
College Professor

Gödöllő  
2010

## **The Doctoral School**

**Name:** Doctoral School of Management and Business Administration Studies

**Field of Science:** Management and Business Administration

**Head of School:** Dr. István Szűcs  
Professor  
Doctor of Hungarian Academy of Sciences (Economic Sciences)  
SZIE, Faculty of Economics and Social Sciences  
Institute of Economic Analysis and Methodology

**Supervisor:** Dr. Katalin Langer  
University docent  
SZIE, Institute of Marketing

**Associate Supervisor:** Dr. habil. Lóránt Dávid  
College Professor/Head of Department  
Károly Róbert College, Department of Tourism and Regional Development

.....  
Approval of the Head of School

.....  
Approval of the Supervisor

.....  
Approval of the Associate Supervisor

# **1. PRELIMINARIES OF THE RESEARCH; OBJECTIVES**

I teach business communication in German in Bsc education and I introduced marketing in German for students majoring in tourism and other majors of economy in Faculty of Economics and Social Sciences. In my dissertation I analyse, by means of my own research, the communication practices of hotels, travel agencies, and catering units and how they try to better prepare students in this respect. Teachers of foreign languages have little insight into business communication practices. My aim with this paper is to help to alleviate this problem.

This work is explorative and its goal is to examine business communication at workplaces in tourism. I examine these phenomena with the help of methods I learnt during my studies, since the main aim of teaching is that students will be able to cope with problems in the future.

## **The topicality of the matter**

Since our accession to the European Union problems in the field of business communication have become more apparent both in Hungarian and in foreign languages. Job advertisements usually state the requirement for good command of a foreign language or alternatively jobs may be advertised in a foreign language. Managers are expected to have excellent command of at least one foreign language. With our accession to the EU foreign labour markets opened up for Hungarian job-seekers thus it is not very difficult to find reasons why it is important to deal with foreign language business communication.

In the so-called Bologna-process students in higher education learn exclusively business-oriented foreign language. The general language, the basic vocabulary and grammar, is taught at secondary education, and the task of higher education in this field should be to add business communication.

## **Objectives**

The objective of my dissertation and my research is to facilitate and improve the teaching of foreign language business communication. A research topic is always restricted. I chose business communication in the field of tourism as my research topic with a focus on business language competence, business language teaching and examination practices since I have gained relevant knowledge in connection with these aspects during my work. Although my work mainly deals with the field of tourism, I truly hope that the findings will be of great use in other areas of business communication as well.

## **Theoretical background of the research**

By studying specialist literature, several things are explained, e.g. the role of tourism in economy and its cultural background, moreover, the methods of tourism system, its marketing communication and its tools.

In 2009 on behalf of the European Committee there was a survey among people working in tourism, but even this study covering the whole EU did not deal with the system of business communication, so my explorative research is justified. I discovered a lot of approaches of business communication, education and the difficulties of education which I would like to summarize now.

The teaching methods of foreign languages are usually based on grammar and translation in our education. Fortunately, teaching methodology has started to emphasize communication in everyday language use.

Intercultural tendency is very useful in tourism. According to this, the knowledge of cultural background is essential to learn a foreign language. I agree with Schiffer's model: Learning by doing, which claims that knowledge can be memorized the best by its applications. Zhaos's model Experimental Learning emphasises communication situations which are very close to everyday life. To carry out this, there is a need for teachers with high level knowledge of language and profession. The knowledge of profession is considered very important in business communication by many people. I continuously faced with this problem during teaching business communication for students in their first year. Working on projects, practice-oriented tasks help a lot in motivation, but they do not substitute the work of secondary education in language teaching.

After business communication and foreign language connection, I dealt with intercultural competence in other words, with cultural infrastructure and its different approaches. I introduced special training programmes in the frames of business communication in an institution. There are two specialist language exams to measure business communication in a foreign language: KITEX and BGF. These language examinations are necessary to receive a specialist diploma nowadays. Business communication was examined in several respects (Hoffstede, Reeves, Langer, Ditlevsen) and it was a useful starting point in my own research. I found, that there were no surveys of this kind in tourism, so I could fill a gap with it.

To sum up, we can say, that theoretical models can clarify the given topic; they give important allusions and ideas.

## **The main research topics of the paper**

My research objectives are to model the expectation - and precondition system of business communication in the tourism sector and on that basis to research the following aspects:

1. The foreign language business communication related expectations towards the employees of tourism enterprises at their workplace, and to what extent they live up to those expectations (language certificate, language competence).
2. The most frequent business communication situations that students should be prepared during language training.
3. To define the (inter)cultural knowledge and competence required in tourism industry.
4. Business communication system in tourism industry.

## **Hypotheses**

My proposed hypotheses in the tourism sector are as follows:

- H1**            **In tourism industry, the employees' foreign language business communication competence is measurable, and distinction can be made on the basis of the scope of activities.**
- H2**            **In tourism industry, a foreign language business communication system can be modelled, and the most important business communication activities can be defined.**
- H3**            **The intercultural competences required in the tourism industry can be appointed in intercultural knowledge.**

## 2. MATERIAL AND METHODOLOGY

My survey can be divided into two main parts:

During **qualitative** research, I outlined the business communication system with the help of experts in tourism. The half-structured thematic interview was the most effective method to outline company communication network. Independent restaurants have simple organization structure and simple communication, so I chose a tour operator in franchise system and a hotel chain as a base of qualitative survey, because organization communication can be studied in more details.

With **quantitative** research, first I measured employees working in front office, and then I moved onto the field of sales and marketing. During the quantitative interviews I questioned 350 employees who worked in travel agencies, hotels or catering units proportionally. While preparing for the survey I composed and tested the questionnaires and then I conducted the standard interviews myself. This improved the response rate; moreover, I also gained an insight into working conditions. Then I analysed the data with the mastered statistical methods, and made the business communication models.

### **The assessment and analysis of the data**

The aim of **qualitative** interview is to measure and model company business communication between departments and its external communication.

During the **quantitative** survey, in order to make the assessment of the results easier, I put the answers into categories and I coded them. The assessment and analysis of the results are made by SPSS (Statistical package for the Social Science) programme. The analysis of the connections between quantitative qualities (variables) is made by contingent tables. The statistical significance between their relationships is determined by Chi square. The Kramer-factor shows how closely details are related to each other. On the basis of tables and graphs, we can observe the grouping of jobs, but I made segmentation with the help of K-means to check my hypothesis.

### **3. THE RESULTS OF THE SURVEY**

The survey was based on own admission, which may orientate towards expectations or rather it can give approximate responses. Despite this fact the results are suitable to express basic tendencies and to analyse the situation for educational purposes.

The review is made on the basis of the segmentation of the survey.

#### **A) Corporate Business Communication Model (qualitative survey):**

During qualitative survey, the internal and external business communication was modelled at Danubius Zrt. and CAR-TOUR – a hotel chain and a travel agency – with the help of the experts. Moreover, I managed to obtain further information, such as marketing communication activities.

#### **B) Survey of scope of activities involving significant language use (quantitative survey):**

##### **- Personal particulars**

In the beginning, the number of the employee respondents were predetermined: some of them were from Pécs, while the others came from Gyöngyös and its surroundings or from Budapest; within this one third represented each working areas: travel agency, accommodation industry, catering units. I interviewed the front-office staff who are in daily contact with the guests, i.e. receptionists, waiters, tourism rapporteurs and those employed in Sales& Marketing, since their spheres of activity requires the use of languages. Then this survey was extended to the whole territory of Hungary to get a representative sample. The employees were mainly young. The travel agency (at the top), hotel, and catering unit succession order gained dominance in respect of education and other areas as well.

##### **- Language competence, language use**

Most of the job requirements do not include the necessity of a language certificate. In other words, according to the profession, language certificates do not cover the requirements of business communication in the tourism industry. This fact should be considered by language examination centres. In hotels and tour operator companies or travel agencies, an intermediate language examination was sometimes a prerequisite. The level of the real language examinations was well above the required: the employees have passed one B1 level examination in catering; two B2 level ones in the other two sectors, while those employed in Sales& Marketing even have one C1

level language certificate in general. The required language certificates did not always cover the level of the sphere of activities and foreign language business communication, but those acquired during employment did.

Among the employees, the knowledge of two languages – English and German – was typical, but some of the Italic languages are also spoken, while the others have only a few speakers.

The mentioned and frequently used situations are in direct connection with the scope of activity, namely, table service and offering in gastronomy, checking in and out in hotels, and business correspondence, telephone conversations and booking in travel agencies. Giving information was typical in every sector.

- **Language training**

5% of the employees get compensation for the language certificate, which means that the knowledge of languages is natural. 32% of the companies provide language training for the employees to acquire language for special purposes, refresh or deepen knowledge. It is just the opposite of Hungarian practice. The required competences are mainly speaking communication and professional situations, which is of outstanding importance from the educational point of view. 52% of the employees expect a language course to be communicative with professional topics. It follows that there is a demand for the practice of professional situations.

- **Cultural bearing**

Most visitors arrive from Germany, followed by England, Italy, France and Spain. So, the regions belonging to the Germanic and Italic languages are the most prominent, although, the number of Russian speaking tourists have increased significantly recently. From the cultural aspect, mainly basic knowledge of religion, traditions, customs are regarded important and eating habits in the catering sector.

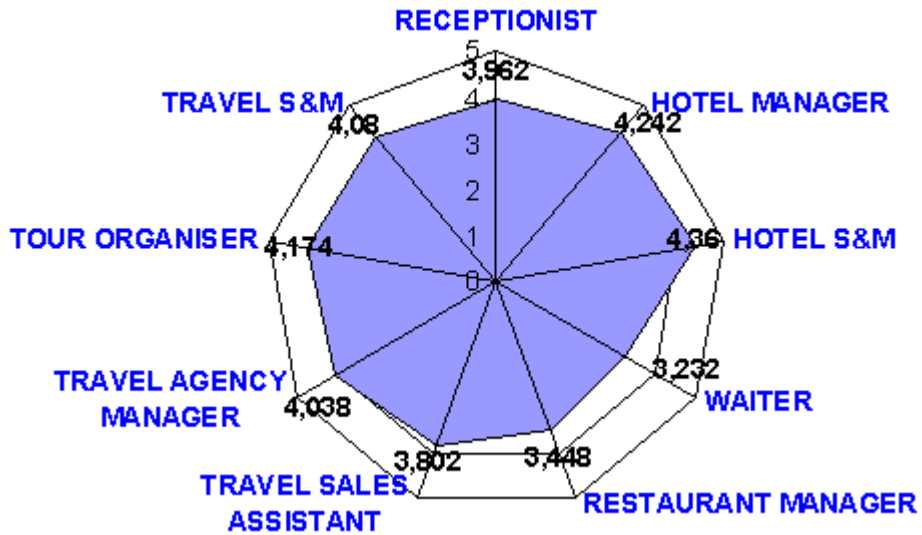
### **3.1 THE RESULTS OF MY RESEARCH - SUMMARY**

#### **3.1.1. MODELLING OF THE SYSTEM OF BUSINESS COMMUNICATION IN A FOREIGN LANGUAGE ON THE BASIS OF THE REQUIREMENTS OF SERVICE SECTORS IN TOURISM**

Modelling of the system of business communication in a foreign language is made on the basis of the requirements of service sectors. In this chapter, I model the requirements of service sectors of tourism.

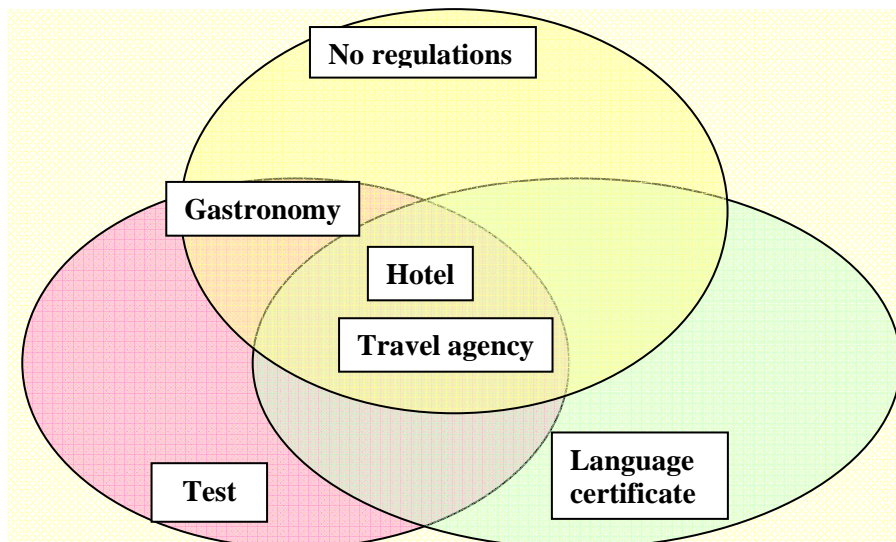
The following model demonstrates the average of the estimated level of the five foreign language communication competences. (Figure 1)





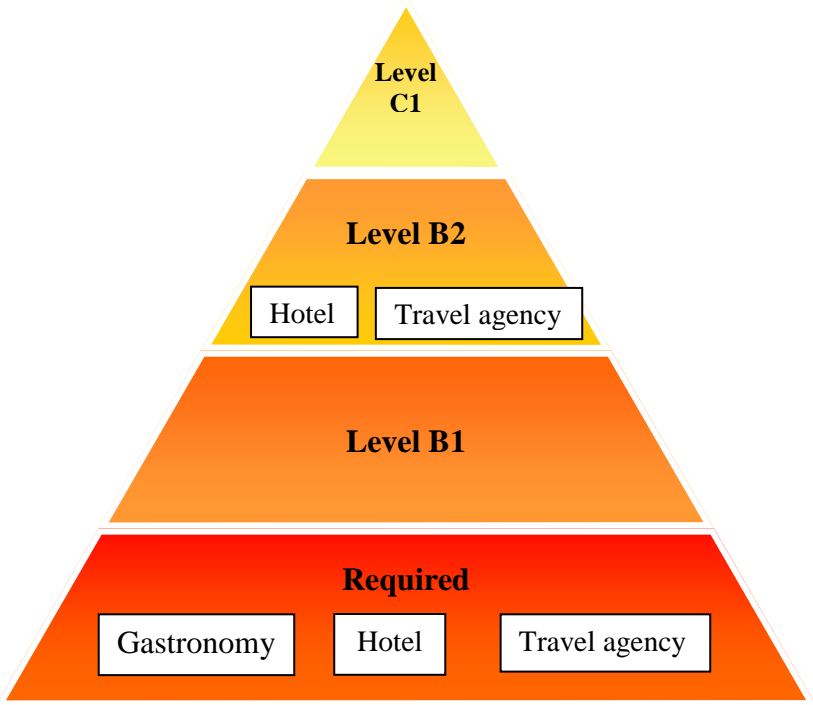
**Figure 1** Order of workplaces on the basis of language knowledge (source: my own survey).

According to my quantitative research, and on the basis of the three main sectors of tourism, the following model can be outlined in order to prove the ability for business communication in a foreign language. (Figure 1) Companies can measure the suitability of labour force by testing language knowledge and by asking for a language certificate. There are some workplaces, where there is no test for checking the suitability of workers. The method can be different according to tourism sectors, as the following figures shows (Figure 2).



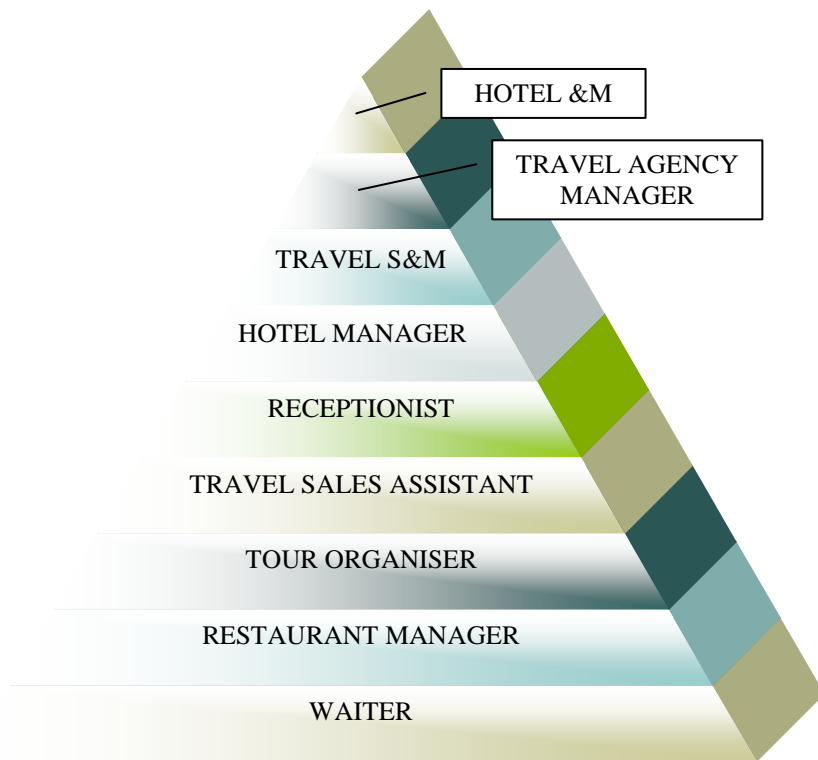
**Figure 2** Methods of proving language knowledge (source: my own survey)

On the basis of language exams which are necessary for positions, the following model can be outlined: (Figure 3).



**Figure 3** Sectors of tourism based on the necessary language examinations (source: my own survey)

Language examinations are usually not required in restaurants. There are two practises at hotels and tour operators: either language exam is not needed or intermediate language exam is required. Chi square and the Kramer-factor value show a loose connection between tourism sectors and necessary language exams.



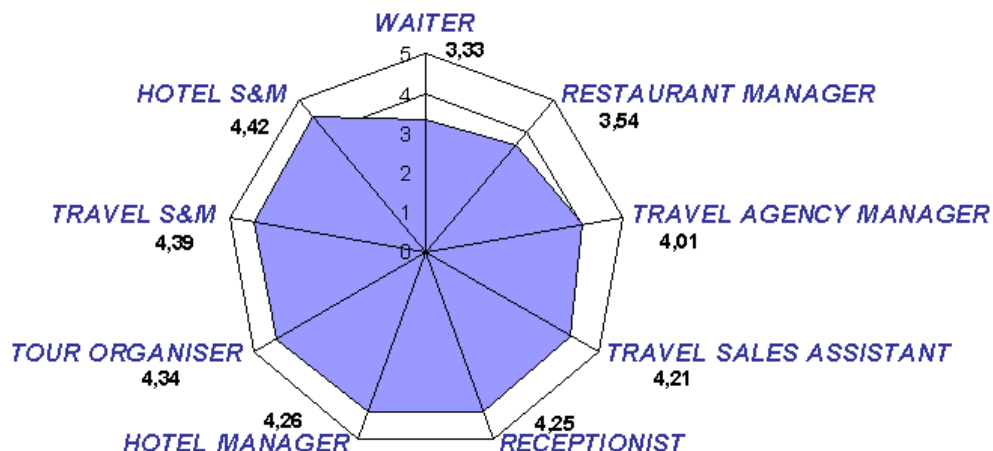
**Figure 4** Order of jobs on the basis of the required language examinations (own research)

We could draw the conclusion from the order on the basis of the required language exams, that employees in higher positions should have higher level knowledge of a foreign language. On the basis of duties employees of Sales and Marketing are expected to have the highest knowledge of a foreign language. .

### **3.1.2. MODELLING OF BUSINESS COMMUNICATION IN A FOREIGN LANGUAGE ON THE BASIS OF THE KNOWLEDGE OF EMPLOYEES**

The condition-system of the labour market is just the first step towards the workplace; actually, they have to be competitive in the labour market. The language knowledge of the recruited employees is crucial, because a good communication skill is not enough without the necessary level of knowledge of a foreign language. I described this point in my quantitative survey.

On the basis of the average of the four basic communication competences, we can outline the following figure which shows the order of importance of jobs on the basis of the average of the communication competences. (Figure 5).



**Figure 5** Order of jobs on the basis of the communication competence (Own research)

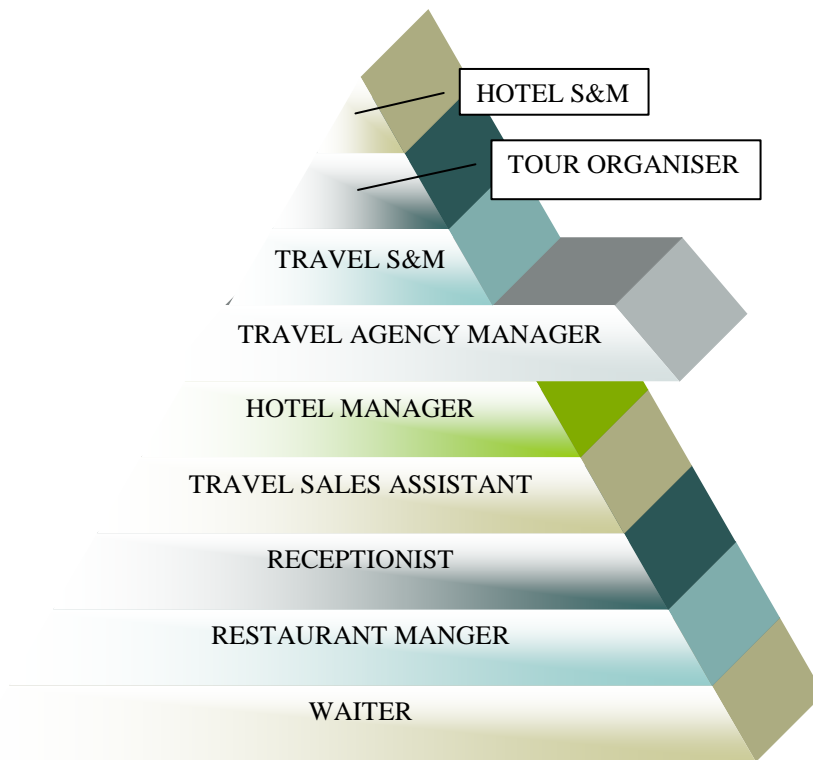
The figure shows that employees in catering have the lowest communication skill and employees in Sales and Marketing have the highest.

On the basis of average of the given language exams codes, I marked their places in the model of the language level of communication in a foreign language (Figure 6) The Chi-square ( $p < 0,01$ ) and the Kramer-factor value (0,0443) show a medium –level relation between the given language exams and workplaces and loose relation between the jobs (Kramer-factor: 0,311) . On the basis of the given language exams, waiters do not have even a basic (B1) level language exam in several places, managers of restaurants possess a language knowledge slightly above the general basic language exam. Travel agents, receptionists, hotel managers and managers of travel agencies have the highest level language knowledge, but in general, it is usually an intermediate (B2) language exam. Tour operators and employees in Sales and Marketing approach the intermediate (B2) specialist language exam. Language knowledge of employees in hotel Sales and Marketing exceeds the intermediate (B2) specialist language exam. Language exam is not always a requirement in the list of the conditions of employment, but on the basis of CVs, employers can decide weather an employee could prove his language knowledge. Therefore, this is an essential element in recruiting employees.



**Figure 6** Jobs on the basis of given language examinations.(Own research)

On the basis of given language exams, the order is slightly modified compared with Figure 6.



**Figure 7** Order of jobs on the basis of given language exams. (Resource: own survey)

The lowest level of the pyramid is occupied by people working in catering. Receptionists, tour operators, travel agency or hotel managers usually have two intermediate language exams. Employees working in Sales and Marketing usually have a general and a specialist intermediate language exams, but in hotels' sales and marketing there is a tendency towards advanced language exams. Language examination requirements depend on several respects, for example:

- the necessity of business communication in a foreign language
- the duties of the employees
- if language knowledge is required, a bonus should be paid
- suitable employees can be chosen on the basis of their CVs.

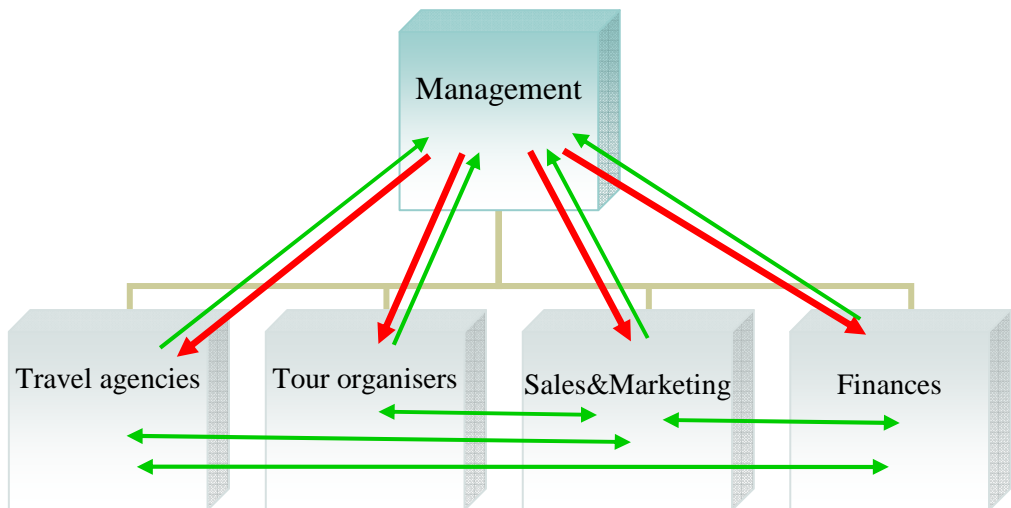
On the basis of the interviews, it can be stated, that expected language exams do not mean the required standard, but given language exams are important at the required level of the job. Therefore, language examination is an important quality criterion in the practice of human resources.

### 3.1.3. MODELLING OF BUSINESS COMMUNICATION IN TOURISM

Among of the three observed fields (hotel, tour operators and gastronomy) independent restaurants have internal communication between the restaurant and its kitchen. External communication happens between guests and suppliers. Hotel chains and bigger tour operators have multilevel communication.

#### 3.1.3.1. Model of communication system of tour operators

Internal communication system fits in with organization structures on the basis of my qualitative and quantitative surveys at Car-Tour. (Figure 8)



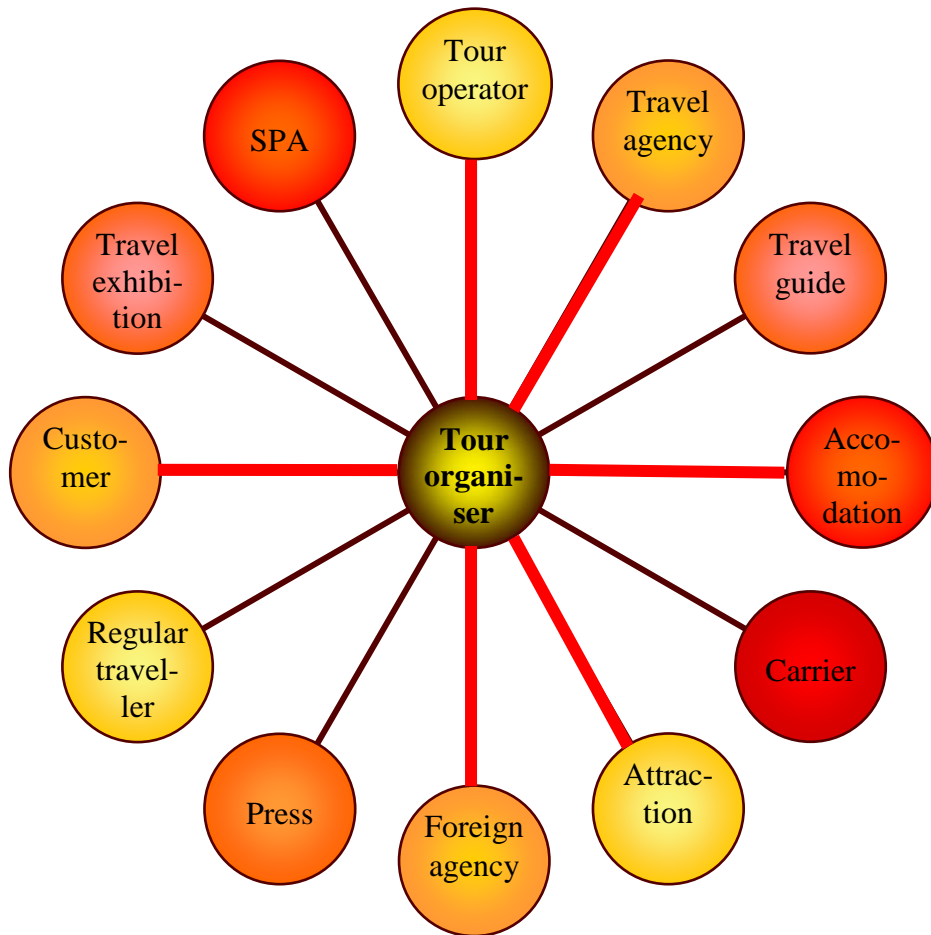
**Figure 8** Internal communication model of tour operators

There are basically two kinds of systems within internal communication:

- ordering system: from leadership towards departments (red arrow)
- information system: between departments (green arrow).

Through the main information channels leadership has great information demand about actions within the company. Finance handles with the company's assets and it deals with accounts, so it has a permanent connection with other departments. Desk office prepares business trips, Sales and Marketing organizes meetings and branch offices sell them, so they also have a permanent relationship with each other.

In internal communication system a tour operator company keeps connections with more stakeholders. (Figure 9)

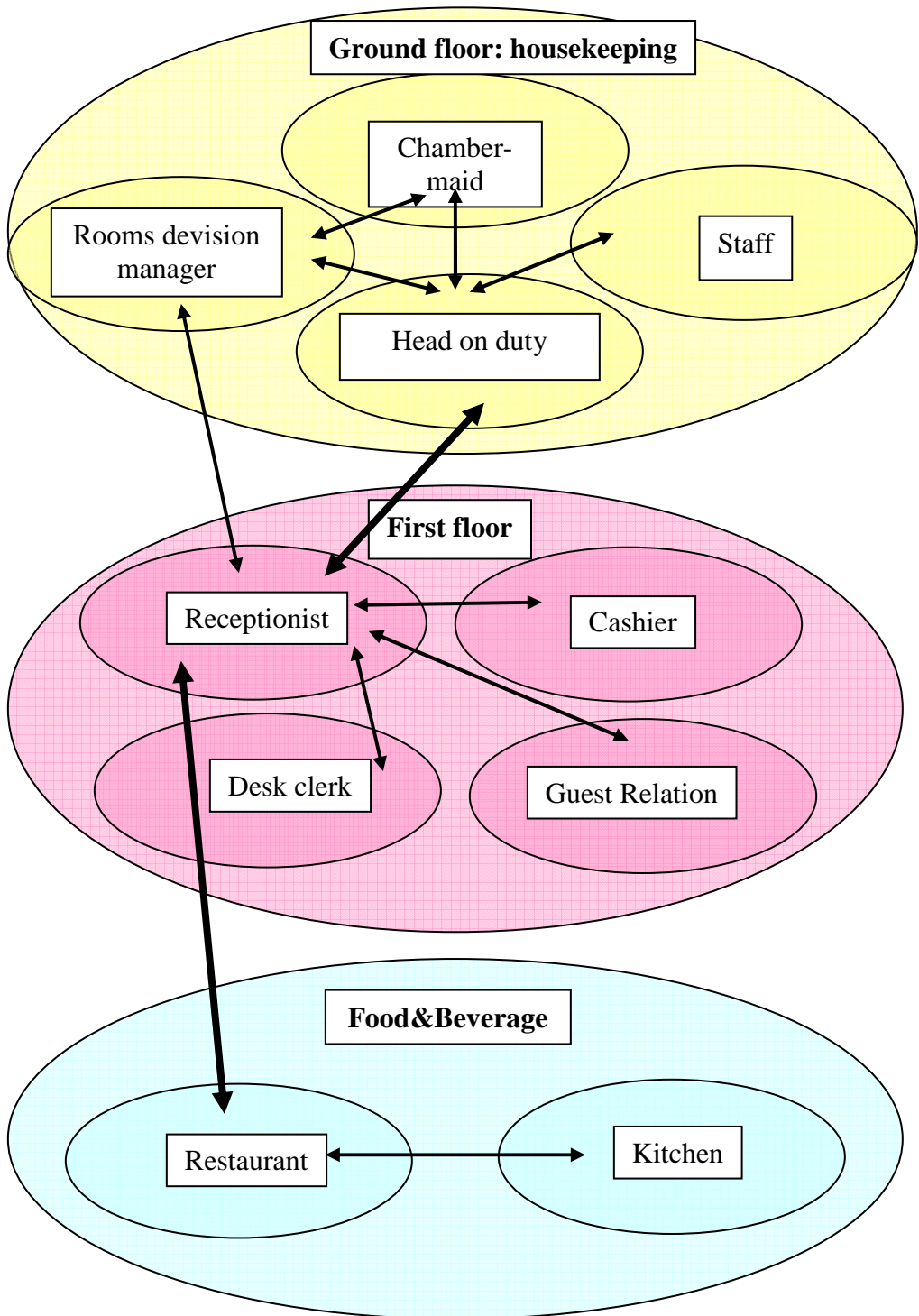


**Figure 9** Model of the external communication of a tour operator (own research)

Figure 9 shows business communication of tour operators and its desk office and Sales and Marketing department. It demands high level of language knowledge for telephoning, business correspondence, negotiations and information materials. I marked business communication which especially requires foreign language knowledge with a red line. In the model I marked regular customers and other customer groups separately, because business communication is more intensive with regular customers.

### 3.1.3.2. Model of the business communication system of hotels





**Figure 10** Model of the daily internal business communication of hotels (own research)

For the basis of the model (Figure 10) of hotels' internal business communication I used the business communication system of Danubius Hotel chain and I completed it with information from standard interviews.

In a hotel two main units can be separated: hotel organization (downstairs and upstairs) and catering. The method of communication is personal communication, telephone, emails and there is internal information system in bigger hotels. Giving instructions in the morning and changing shifts are also very important. The other significant exchange of information is concerned to hotel capacity and it goes to Sales and Marketing. In external communication of the hotel Sales and Marketing department has an extensive external communication connection. Figure 11 shows the possible external communication partners and I marked external communication which especially require a foreign language with a red line.

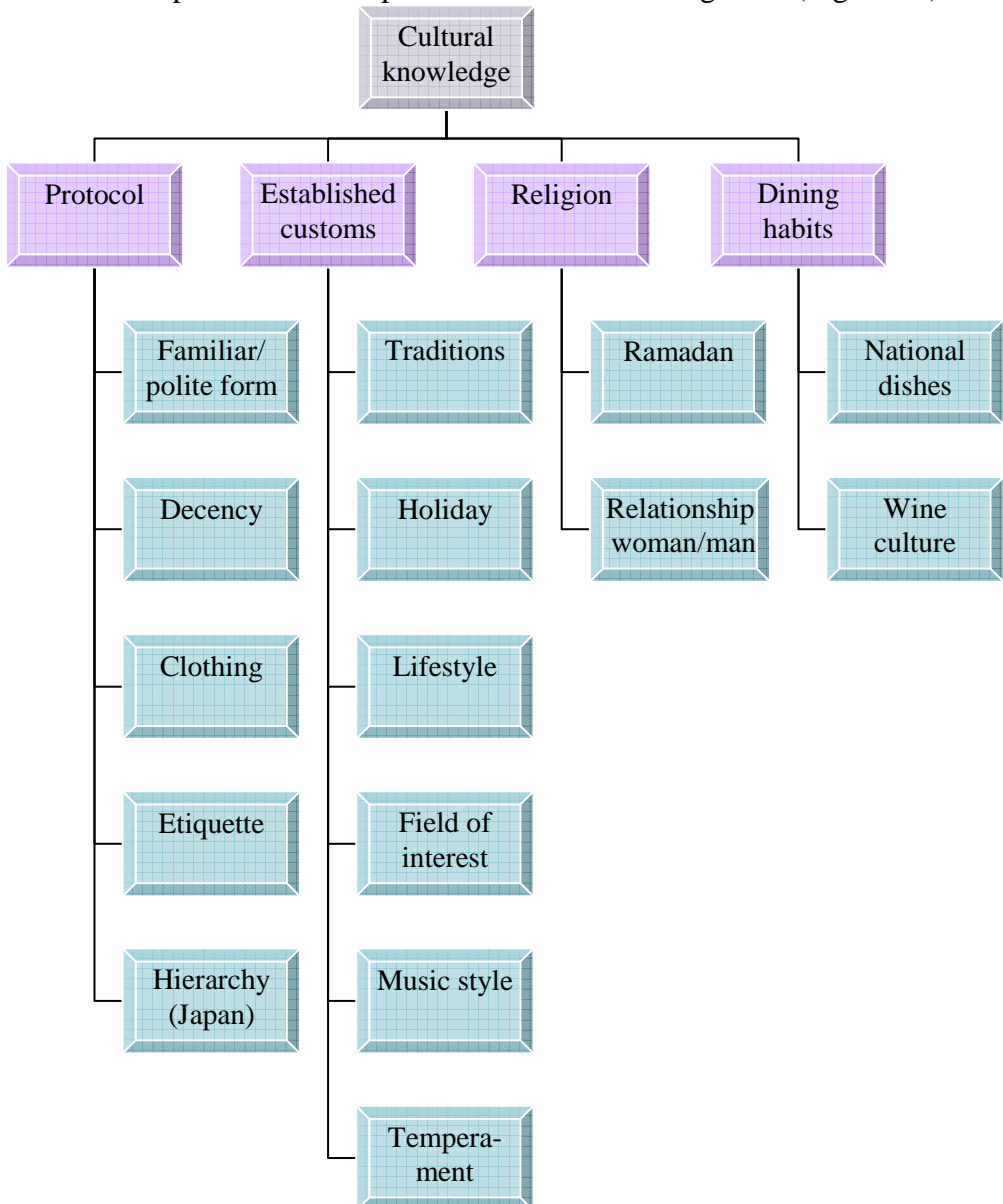


**Figure 11** Model of the daily external communication of Sales and Marketing (own research)

The complex business communication of Sales and Marketing requires high level of specialist foreign language knowledge.

### 3.1.4. NECESSARY INTERCULTURAL COMPETENCES IN THE TOURISM SECTOR

Cultural competences can be placed into different categories: (Figure 12)



**Figure 12** Necessary cultural competences in the tourism sector (own research)

On the basis of my survey, necessary cultural competences are connected with protocol, traditions, religion or eating habits.

### **3.2. THE ASSESSMENT OF MY HYPOTHESIS:**

I draw the following consequences on the basis my survey of business communication in tourism sectors:

During my research I measured the requirements of tourism in connection with business communication in a foreign language. I also observed employees' suitability for business communication:

H1. True: During my research I could measure and rank employees' suitability for businesses communication in a foreign language on the basis of given language competences and possessed language exams. It reflects their levels of business communication, so it is suitable for real measuring.

H2. True: On the basis of my primer research, I could establish the model of the internal and external communication system of the company. I could also define those areas which especially need foreign language knowledge and the most important communication activities.

H3. True: On the basis of my quantitative research, I defined the necessary intercultural competences of three tourism sectors.

#### **4. NEW SCIENTIFIC RESULTS**

1. My survey verified the differentiation of the knowledge of languages concerning the fields and activities of profession and the corporate hierarchy. The models I have set up show the language requirements of foreign language business communication activities in different fields of tourism industry, and the knowledge of employees on the basis of both language competence and language certificates.
2. The cluster analysis made on the basis of my primary research showed that five employment clusters can be distinguished based on the practice and level of foreign language business communication.
3. In my research I was examining the various requirements of foreign language employment in tourism as well as the conditions of filling any position in practice. The latter is on a higher level and highly dependent on one's language skills.
4. On the basis of my primary research I established the business communication model of hotels and tour operators, so I managed to define the scope of activities in connection with the most important business communication activities, and the system of corporate business communication.

On the basis of my research focussing on foreign language business communication, I also defined the required field of intercultural competence.

## 5. CONSEQUENCES, SUGGESTIONS

All in all it can be stated that workplace practices should be more strongly considered when teaching foreign language business communication and when language exams are compiled so that education could really live up to the expectations of the business world and also that a language certificate could mean more than a mere prerequisite of a degree so it could be recognised in the workplace, too.

Language choice should be more expanded in the teaching of tourism and the number of language lessons should be increased. Practice at workplaces and the conditions of possessing degrees also justify that employees should speak more foreign language.

The foreign language communication and intercultural proficiency and ambitions of those working in tourism should be developed (this requires the adequately trained professional teachers who have excellent language competences at the same time).

In tourism mainly verbal communication is used thus more emphasis should be laid on its practice.

In different fields of tourism (accommodation, travel agencies, catering units) foreign language requirements vary thus students should be taught accordingly.

Studies in a foreign language could be ideal, but most of the students take advantages from having foreign specialist language lessons. Foreign specialist language lessons mean great challenge for teachers, because they require high level of foreign language and professional knowledge, too.

With the submission of my dissertation I do not stop dealing with foreign language business communication. On the basis of the results the objectives and content of teaching can be further improved. Furthermore, the Internet based business communication is a huge and new field which will gain more importance in the future.

## 6. LIST OF PUBLICATIONS

### BOOK ITEMS, SCIENTIFIC REVIEWS

- Mérai Györgyi (2006): *A BÉT és a tőzsdei integráció*. Gazdálkodás 2006/15. számú külökiadása, Budapest, p. 153-161. ISSN 0046-5518
- Mérai Györgyi: *Die Marketingkommunikation der touristischen Unternehmen* (2005). In: Kassai Ilona (edit): Szakszó, szaknyelv, szakmai kommunikáció, PTE, Pécs, p. 100-108. ISBN 963 9074 22 5
- Mérai Györgyi (2002): *Tanárok iskolája*. In: Modern Nyelvoktatás (VIII/2-3). Budapest, p. 114-115. ISSN 1219-638 X
- Mérai Györgyi (2003): *A lexikai fokozás*. In: Modern Nyelvoktatás (IX/1.). Corvina Kiadó Kft., Budapest, p. 85-87. ISSN 1219-638 X
- Györgyi Mérai – Csaba Szűcs - Sándor Marselek (2010): *Innovation and Environment Consciousness Based on the Example of the Voestalpine Group (The Secrets of Successful Corporate Economics)*. Gazdálkodás 2010/24. számú külökiadása, Budapest, p. 143-153. ISSN 0046-5518

### CONFERENCE REVIEWS

#### *Inland:*

- Mérai Györgyi (2004): *Az üzleti kommunikáció jelentősége a gazdaságban*. IX. Nemzetközi Agrárökonómiai Tudományos Napok, Gyöngyös. 6 p. (CD). ISBN 9632143132
- Mérai Györgyi (2004): *E-learning*. IX. Nemzetközi Agrárökonómiai Tudományos Napok, Gyöngyös. 6 p. (CD). ISBN 9632143132
- Mérai Györgyi – Marselek Sándor: *A szervezeti kommunikáció szerepe a sikerhez vezető úton* (2005). (A hatékonyság javításának feltételei a mezőgazdaság erőforrásainak hasznosításában - Optimumok és gyakorlati alkalmazások - Az NKFP04/4/014-es alprogramja kutatáshoz kapcsolódóan). XLVII. Georgikon Napok, Keszthely. 5 p. (CD). ISBN 9639096997
- Mérai Györgyi (2006): *Fachkommunikation und Unterricht im Bereich Fremdenverkehr*. X. Nemzetközi Agrárökonómiai Tudományos Napok, Gyöngyös. 6 p. (CD). ISBN 9632296230
- Mérai Györgyi (2006): *Richtung EU: EUREX – BÉT*. In: „Within The European Union“ III. Nemzetközi Konferencia, Nyugat-Magyarországi Egyetem Mezőgazdaság- és Élelmiszertudományi Kar Gazdaságtudományi Intézete, Mosonmagyaróvár, p. 65 összefoglaló (előadás: CD). ISBN 963 9364 67 3
- Mérai Györgyi (2007): *E-marketing a nonprofit szervezeteknél*. Marketing Oktatók Klubja 2007. évi Konferencia. Magyar Marketing szövetség, Budapest, p. 356-366. ISBN 978-963-87229-4-2

- Mérai Györgyi (2008): *Vadászati marketing a hazai és német szaklapokban*. Vadászati konferencia
- Mérai Györgyi – Vinogradov Szergej (2010): *Kundenkommunikation und Fremdsprachenkompetenzen in der Hotellerie*. XII. Nemzetközi Agrárökonómiai Tudományos Napok, Gyöngyös. 6 p. (CD).

#### **Abroad:**

- Mérai Györgyi – Vajsz Tivadar (2005): *Die sprachliche Seite der Marketingkommunikation*. Thüringisch-Ungarisches Symposium, Jena, p. 67-74. ISBN 3-932886-09-7
- Lefler Péter - Mérai Györgyi - Kovácsné Berár Olga (2009): *Event Marketing im Weinvertrieb*. Thüringisch-Ungarisches Symposium, Jena. p. 80-88. ISBN 978-3-932886-21-8
- Mérai Györgyi - Vajsz Tivadar - Szűcs Csaba (2009): *Die Wirtschaftskommunikation als Erfolgsfaktor in der Landwirtschaft*. Thüringisch-Ungarisches Symposium, Jena, p. 32-35. ISBN 978-3-932886-21-8

#### **RESEARCH PROJECTS**

- Mérai Györgyi (2004): *Stadtwerke kommunikációja Grazban*. In: Dr. Borgulya Istvánné – Somogyvári Márta- Mérai Györgyi: „Integrált vállalati kommunikáció” Kutatási beszámoló: OKTK 2003-2004: 0145/2003 projekthez. pp. 33-37.

#### **OTHER REVIEWS**

- Mérai Györgyi (2008): *Vadászati marketing a hazai és német szaklapokban*. Heves megyei Vadász. Országos Magyar Vadászkamara Heves megyei területi szervezete, Eger. X. évf. 3. szám, p. 24-26.

#### **OTHER SCIENTIFIC REVIEWS**

- Mérai Györgyi (2002): *A szavak jelentésének közvetítése*. In: Fóris Ágota - Kárpáti Eszter - Szűcs Tibor (edit): *A nyelv nevelő szerepe*. Lingua Franca Csoport, Pécs, p. 250-259. ISBN 963 641 873 X
- Mérai Györgyi (2009): *A hazai és német vadászati szaklapok marketinges szemszögből*. In: Tudomány és gyakorlat I. (Természetvédelmi, erdő- és vadgazdálkodási közlemények, az Egererdő Zrt. innovációs kutatási megbízása keretében). Gyöngyös, p. 96-100. ISSN 2060-6184