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The textual organization of the discussion sections of accounting research articles

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ABSTRACT

There has been a growing interest in the study of genre-based analysis, with particular focus on the research article (RA). Each section of an RA displays different conventional formats and styles. Discussion sections are of interest since they include not only research findings but also the authors' points of view. Furthermore, discussion sections are of importance because they are one of the most demanding sections for writers, especially for novice researchers who are non-native English speakers. For these reasons, analyzing discussion sections in terms of move structures was the main objective of the present study. Twenty English RA discussion sections in the field of accounting were analyzed using Yang and Allison's (2003) move model. Four dominant rhetorical moves were found which were both similar and different from the framework. The findings should be invaluable for inexperienced research writers in this particular field to use for guidance when writing RA discussion sections.

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Introduction

The analysis of RA sections has received extensive attention in genre analysis (e.g. Amnuai & Wannaruk, 2013; Brett, 1994; Fallahi & Erzi, 2003; Holmes, 1997; Lim, 2006; Peacock, 2011; Samraj, 2002; Swales, 1990, 2004; Yang & Allison, 2003). Different sections and fields of RAs have been analyzed using different sizes of corpora in order to find their characteristics, linguistic features, and other aspects employed in RAs. For example, Zang, Thuc, and Pramoolsook (2012) focused on 20 agricultural abstracts; Ozturk (2007) analyzed 20 introduction sections in the field of applied linguistics, Lim (2006) investigated 20 management method sections, Williams (1999) examined 8 medical results sections, while Peacock (2002) focused on 252 discussion sections in 7 different fields, and Amnuai and Wannaruk (2013) studied 40 conclusion sections in

applied linguistics. The results of these studies shed some light on the schematic structural organization of RAs, which provide practical guidelines or templates for inexperienced writers. As Hyland (2003) noted, rhetorical practice should enable non-native English speakers to recognize the role of language in written communication.

Several studies (e.g., Duszak, 1994; Martínez, 2003; Ozturk, 2007; Swales & Feak, 2004) have shown that different sections and fields have their own conventional written forms or patterns. This may be one of the causes of the difficulties when writing RAs. As we know, one of the most daunting and frustrating tasks for graduate students is writing RAs for publication. As demonstrated by Yang and Allison (2003), the organization patterns of empirical RAs tend to be more flexible toward the end. Therefore, it can be said that ignoring the existence of the discourse norms might cause unskilled writers to face serious problems when writing RAs for publication because writers of academic papers, whatever their discourse communities, should not only conform to linguistic conventions, but

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presentation of their work should also be acceptable to their respective academic communities (Bhatia, 1993). To this end, understanding the rhetorical structures of each section of RAs should be useful for developing the effective writing of RAs.

One of the approaches used to analyze the rhetorical organization of RAs is move-based analysis. The framework developed by Swales (1990) has been widely applied for the analysis of genre-based studies. It is considered as a top-down approach and is used to analyze the internal organization of texts from a genre (Biber, Connor, & Upton, 2007). Thus, it can be said that a move analysis is a study of how language is used by the writer to form a meaningful unit. Corpus-based genre analysis is, therefore an appropriate way of establishing a clear picture of the research article genre.

Because of the importance of the discussion section, researchers have focused on its significant role in research articles in all fields (for example, Basturkmen, 2012; Peacock, 2002; Yang & Allison, 2003). The discussion section is where authors place their ideas about their research findings and consolidate, generalize, and interpret their research outcomes for the benefit of those in their field or for other communities (Basturkmen, 2012; Weissberg & Buker, 1990). Some researchers (Flowerdew, 1999, 2001; Pojanapunya & Todd, 2011; Swales, 1990; Swales & Feak, 2004) pointed out that writing the discussion section was a challenging task for both native and non-native authors as it contains both results and the authors' comments on their work (Lim, 2010). Undeniably, advanced writing skills as well as an argumentative style of writing are always used in this particular section.

In practice, although writers may have good skills in general English, a lack of rhetorical knowledge to coherently communicate in the form that the members of the fields traditionally follow will still lead to difficulties in RA writing. Furthermore, it is much more difficult for novice non-native writers who have to write in English (Ren & Li, 2011). To my knowledge, although the discussion sections of various fields have been analyzed in terms of their structural organizations as mentioned above, no such analysis has been conducted in the accounting field. Therefore, the present study tried to focus on the discussion sections of English RAs in the field of accounting in order to examine how they were constructed according to a move-based analysis. The accounting field was selected due to the fact that this field is established, which is very important for nearly all business sectors. Therefore, analyzing RAs in this field should be invaluable for writers who wish to know the conventional, rhetorical structures used in RA discussion sections. Also, the findings from such an analysis can be used as a practical guide to assist non-native and inexperienced writers in the field of accounting to write their discussion sections correctly and more effectively.

Method

Data Collection

The corpus of this study was 20 discussion sections in English RAs in the field of accounting which were selected

from two international journals, namely 'Accounting, Organizations and Society' and 'Management Accounting Research'. Each journal had to meet the criteria of representativeness, reputation, and accessibility. The selection of the journals was based on their ranking in the Journal Citation Reports (2015) published by the Institute for Scientific Information (ISI). Thus, using the Journal Citation Reports ensures that the selected journals are from the world's leading scholarly journals. In order to have a clear picture on how discussion sections are rhetorically constructed, only the RAs with separate discussion sections were selected for the analysis. Those articles which combined the discussion sections with any other section were excluded.

It is a rather idealistic concept that the larger the size of the corpus the greater the yield of significant results. However, the results of the corpus of the 20 discussion sections should nonetheless provide useful insights into the discussion sections of English RAs in the accounting field. The findings from 20 discussion sections in Yang and Allison (2003) provide a clear picture of the structures of discussion sections in this field. In Amirian, Kassaian, and Tavakoli's (2008) study, the findings from 20 discussion sections can be generalized for use in the accounting field. Moyetta (2016) also analyzed 20 discussion sections and his results provided useful insights into the structure of the discussion section. Therefore, the corpus size in the present study should be an adequate representation of accounting discussion sections and can be regarded as sufficiently large to allow one to make reasonable generalizations.

Data Analysis

All discussion sections selected were codified separately as D1–D20. The analysis was carried out in accordance with Yang and Allison's (2003) move model. The reason for choosing this move model was that it contains seven main moves covering the rhetorical structure of the sections analyzed. Also, this move framework accounts for the typical communicative purposes of the discussion sections analyzed, and it was cited and applied in previous studies (Amirian et al., 2008; Amnuai & Wannaruk, 2013; Basturkmen, 2009; Khorramdel & Farnia, 2017), which underpinned the reliability of their models.

The identification of moves and steps based on function can be criticized for its subjectivity. Thus, inter-rater reliability was manipulated. Therefore, another coder, who has expertise in move-based analysis, in addition to the original researcher was invited to code 25 percent of the RA discussion sections in the corpus. Discussion between the invited coder and researcher took place when there were any disagreements. The sentence was the basic text unit for move analysis in the present study. The frequency of move occurrence and the move ordering patterns or move cyclicity were the focus of the analysis. The linguistic feature of tense usage was closely examined and considered for later discussion. The cut-off point for move classification was based on Kanoksilapatham (2005)'s criterion, which use frequency of occurrence to classify each move in terms of obligatory, conventional, or optional. This means that they occur in 100 percent, 60–99 percent, and in less

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