



# The textual organization of the discussion sections of accounting research articles

Wirada Amnuai

Rajamangala University of Technology Isan, Nakhon Ratchasima 30000, Thailand

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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

E-mail address: [wamnuai@gmail.com](mailto:wamnuai@gmail.com).

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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

than 60 percent of the corpus, respectively. The model used for analysis is shown in Figure 1.

## Results

This section includes the results of the move analysis according to their frequency of occurrence. Examples of realizations and tense usage of the salient moves have been closely examined.

As shown in Table 1, the obligatory moves were Move 2 (Reporting results) and Move 4 (Commenting on results), while Move 1 (Background information) and Move 7 (Deductions from the research) were conventional moves. The remaining three moves were optional. The occurrence of each move was similar to that of the framework applied, that is, Moves 1, 2, and 4 showed high frequencies. However, only move 7 was obviously different from Yang and Allison's (2003) study.

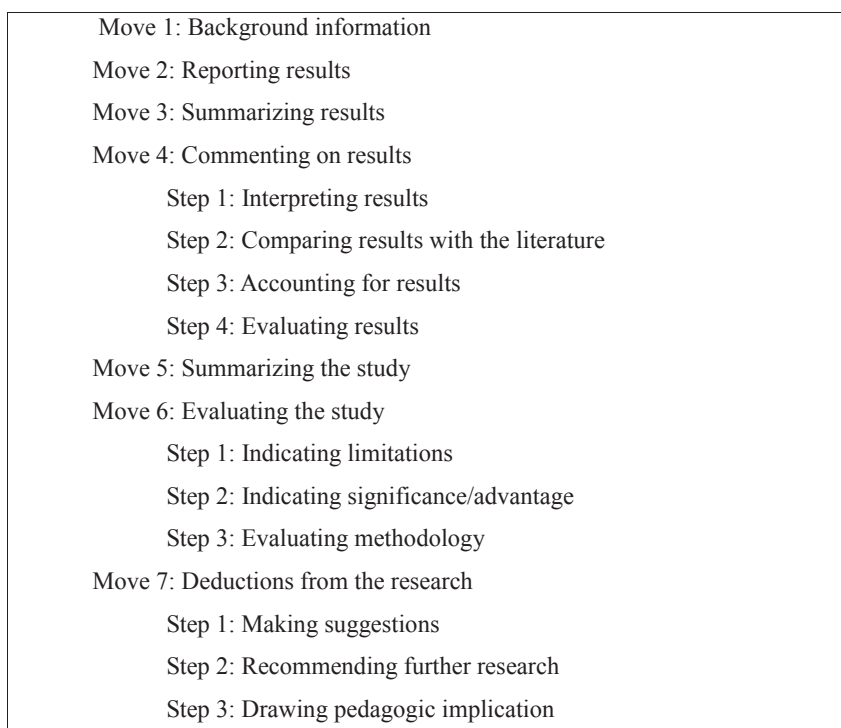
Based on the findings, there were two obligatory moves (Move 2 and 4). Move 2 (Reporting results) is to announce the main research finding to the readers. It is considered to be one of the most important parts in the writing of RAs. The realization of Move 2 (Reporting results) is demonstrated by Example 1. This move was dominated by the present simple tense, however, the past tense was also found, but to a lesser degree as shown in Example 2. Similarly, Move 4 (Commenting on results) was another significant move, the purpose of which was to establish the meaning and significance of the research results in relation to the relevant field and it was realized by four different choices—interpreting results, comparing results with the

**Table 1**  
Frequency of Moves and their percentage distribution

Move	Frequency	Percentage
<b>M1: Background information</b>	<b>13</b>	<b>65</b>
<b>M2: Reporting results</b>	<b>20</b>	<b>100<sup>a</sup></b>
<b>M3: Summarizing results</b>	<b>6</b>	<b>30</b>
<b>M4: Commenting on results</b>	<b>20</b>	<b>100<sup>a</sup></b>
S1: Interpreting results	7	35
S2: Comparing results with the literature	18	90
S3: Accounting for results	8	40
S4: Evaluating results	0	0
<b>M5: Summarizing the study</b>	<b>3</b>	<b>15</b>
<b>M6: Evaluating the study</b>	<b>11</b>	<b>55</b>
S1: Indicating limitations	3	15
S2: Indicating significance/advantages	11	55
S3: Evaluating methodology	3	15
<b>M7: Deductions from the research</b>	<b>13</b>	<b>65</b>
S1: Making suggestions	6	30
S2: Recommending further research	10	50
S3: Drawing pedagogic implications	2	10

<sup>a</sup> Obligatory moves

literature, accounting for the results, and evaluating the results. In the present study, comparing results with the literature was the most frequent step used to realize this move. As confirmed by Yang and Allison (2003), Move 4 was an obligatory move which may occur repeatedly in the discussion section. Based on these findings, it is recommended that Move 2 and Move 4 should be stated in the writing of discussion sections. As shown in Table 1, Move 4 was mostly realized by Step 2 (Comparing results with the literature). The frequency of this step was twice as high as



**Figure 1** Yang and Allison's (2003) model for the discussion section of research articles

the other two counterparts of this move. The present simple tense was used repeatedly. The realization of Move 4 Step 2 is displayed in [Example 3](#).

**Example 1.** *Regarding the ex ante design characteristics, we find a nonlinear, inverted U-shaped relationship between...* (D18)

**Example 2.** *As creators, the COSO group engaged in various forms of institutional work.* (D7)

**Example 3.** *As Callon (2007) argues, markets do not fail. They merely constantly produce matters of concern.* (D1)

Two moves fell into the conventional group. The first one was Move 1 (Background information), which was used by authors to prepare readers for the report or discussion of the results that follow. It therefore contained some important statements such as research questions, the aims and purposes of a study, the theoretical background or established knowledge, and the study's research methodology. It was used to begin the discussion sections, which were then followed by the results of the study. From the findings, authors preferred to give some background information using the present simple tense. The realization of Move 1 is shown in [Example 4](#). Next, Move 7 (Deductions from the research) was used to draw inferences about the results by suggesting what can be done to solve the problems identified by the research (Move 7 Step 1), pointing out the line of further study (Move 7 Step 2) or drawing pedagogical implications (Move 7 Step 3). Move 1 and Move 7 occurred moderately with a frequency of occurrence of 65 percent. The present simple tense was used predominantly. Based on their frequency of occurrence, they were crucial moves which should not be neglected when writing discussion sections. The realizations of Move 7 ranging from steps 1 to 3 are demonstrated in [Examples 5–7](#).

**Example 4.** *This paper reports the results of a study designed to provide additional evidence on individuals' compensation contract choices.* (D11)

**Example 5.** *Our findings suggest that if management wants to attract high achievers, next to adequate contract design including performance incentives, management should regard control aspects.* (D11)

**Example 6.** *Future research might illuminate whether MA practice is in need of improvement of control systems or ...* (D3)

**Example 7.** *The implication of our study is that when determining bonus payouts, supervisors who care about ...* (D18)

Three moves were classified as optional moves—Move 3 (Summarizing results), Move 5 (Summarizing the study), and Move 6 (Evaluating the study). Their frequencies were less than 60 percent. This means that they can be excluded from the discussion sections. Some previous research studies ([Amnuai & Wannaruk, 2013](#); [Atai & Falah, 2004](#); [Khorramdel & Farnia, 2017](#)) also pointed out that these moves were less frequent. However, although the frequency of occurrence of Move 6 (Evaluating the study) was

considered optional, 55 percent to some extent implies a trend in usage. Based on its function, the purpose of Move 6 is to evaluate the overall study by pointing out its limitations, indicating the contributions and evaluating the methodology. Move 6 step 2 (Indicating significance/advantages) had the highest frequency of occurrence of the three steps. This means that authors tended to state that their research findings were noteworthy to the field for a number of reasons.

## Discussion

This section contains the discussion on the significant points found in the study. First, by focusing on the frequency of occurrence, Move 2's frequency was not only in line with [Yang and Allison's \(2003\)](#) study, but was also similar to some other research studies ([Amirian et al., 2008](#); [Holmes, 1997](#); [Peacock, 2002](#); [Swales, 1990](#)). These studies confirm that Move 2 is a common and important move in discussion sections. In addition, Move 2 always co-occurs with Move 4. This indicates that the results are likely to be interpreted or clarified. As noted by [Yang and Allison \(2003\)](#), the main function of the discussion section is to comment on the results by interpreting, explaining, and comparing them with previous work. It can be said that it is a floor for the authors to share their opinions on their findings. They try to situate and/or claim their research findings in the field. On the other hand, most authors try to give reasons for some interesting or unexpected results in their studies. The high use of these two moves infers that Move 2 and Move 4 are substantial rhetorical moves in the RA discussion sections of accounting RAs. The high frequency of these two moves should be a signal to raise the awareness of writers in the writing of discussion sections in accounting.

Second, two other steps deserve mention: Move 6 Step 2 (Indicating significance/advantages) and Move 7 Step 2 (Recommending further research). Although it is an optional step, Move 6 Step 2 had a frequency of occurrence of 55 percent. This means the authors tried to claim that to some extent their research findings were of importance or contributory to the field, as shown in [Example 8](#). Move 7 Step 2 (Recommending further research) is also interesting. The authors tried to encourage other researchers to further investigate or study closely particular areas.

It was found that there were 15 percent of move co-occurrences between Move 6 Step 2 (Indicating significance/advantages) and Move 7 Step 1 (Making suggestions). Also, the co-existence of Move 6 Step 1 (Indicating limitations) and Move 7 Step 2 (Recommending further research) was found. They co-occurred point by point, showing 10 percent of occurrences, as shown in [Example 9](#). However, the use of Move 7 Step 2 in previous research studies varied in its frequency. For example, in the hard sciences, it was found that there was 53 percent frequency of occurrence in a corpus of biochemistry discussion sections conducted by [Kanoksilapatham \(2005\)](#). In a medical corpus investigated by [El Malik and Nesir \(2008\)](#), this step showed 40 percent of frequency of occurrence, and 46 percent was found in [Khorramdel and Farnia's \(2017\)](#) study. Conversely, in the soft sciences, for example in the applied

linguistics field, each of these studies (Amirian et al., 2008; Amnuai & Wannaruk, 2013) showed 70 percent of frequency of occurrence in their corpora. Also, it was found that there was 73 percent frequency of occurrence in the soft science corpus (Business, Language and Linguistics, Public and Social, and Law) conducted by Peacock (2002). The different frequencies reported in these previous research studies indicate that authors in the social sciences or soft sciences are more likely to recommend potential research directions than those in the hard sciences. This reflects the existence of disciplinary variations. As the present study is under the umbrella of the soft sciences, the frequency of this step shows striking similarities to those found in the previous literature.

**Example 8.** *Accordingly, our findings may help redirect the discussion surrounding the risk associated with auditors' lack of...* (D8)

**Example 9.** *(Move 6 Step 1) Like every study, our study is subject to a number of limitations that offer opportunities for future research. First, due to the relatively small sample size of our study, we were only able to investigate the direct effects of target achievement and subjectivity emphasis on fairness perceptions. (Move 7 Step 2) Future research might investigate potential interactions between the two variables as well as interactions with the organization's internal policies or external environmental characteristics.* (D18)

The last point to discuss here is the pattern in ordering moves. This characteristic shows how moves in the corpus are organized. There was no linearity structure (Move 1–2–3–4–5–6–7) in the corpus. Nearly all moves re-occurred in their move sequences. In 14 out of 20 discussion sections the structure began with Move 1. Four discussion sections started with Move 2 and two other sections opened with Move 4. Most of the structures that began with Move 1 were followed by Move 2 and Move 4; that is to say, authors tended to provide the research background before presenting their research findings and then consolidated their findings for the field by using Move 4. The pattern of Move 1–2–4–2–4 + other Moves was the most frequent ordering arrangement. Accordingly, it can be inferred that authors from this field prefer to extend their results point by point. However, this style of presentation differs from the structure of a corpus of computer science in Posteguillo's (1999) study. He found that the cyclical pattern of results alternating with 'generalization' or 'recommendations' was frequently used. These differences may depend on the particular field of study. For example, accounting is considered as a well-established discipline with numerous research studies conducted and shared in the field. To obtain credibility for their findings, authors need to discuss or relate their findings to the previous literature. Therefore, Move 4 is employed extensively, especially Move 4 Step 2 (Comparing results with the literature). On the other hand, in computer science, which is a relatively young and dynamic field, the authors tend to make some recommendations when ending the discussion sections. This is one of the aspects that novice writers in the accounting field should consider when writing RAs for publication.

## Conclusion and Recommendations

This study examined 20 rhetorical structures of English discussion sections in RAs in accounting from indexed journals using Yang and Allison's (2003) framework. The most frequent moves were Move 2 (Reporting the results) and Move 4 (Commenting on the results) which showed 100 percent frequency of occurrence, while the second highest (65 percent) ones were Move 1 (Background information) and Move 7 (Deduction from the research). The remaining three moves were optional. Compared to the framework of Yang and Allison (2003), the most significant difference was the frequency of occurrence of Move 7 (Deduction from the research). This was an optional move in their study, but it was a conventional move in the present study. It can be inferred from the results that in the accounting field authors prefer to relate their findings to the field by making particular mention of the unsolved areas for research in future studies. This new specific rhetorical move structure of the corpus in the present study should raise the awareness of the authors in the accounting field when writing RA discussion sections. The ordering patterns and tense usage are other factors embedded in the rhetorical structure, which will shed light on the structures used for the discussion sections in the accounting field.

Specifically, the findings of the present study offer some important advantages for use in pedagogy. For example, integrating the RA genre in the English for Academic Purposes curriculum would be a practical option for second language curriculum planners. Learners need to be made aware of the conventions set by the discourse community and they should be instructed in the structural complexities and relationships between functions and language usage. Furthermore, the findings will be of benefit to novice writers who face difficulties in the writing of RA discussion sections. Having a clear picture of how this section is conventionally constructed will encourage novice writers or graduate students to feel more confident in writing their RA discussion sections for publication.

Although the findings provide some insights into the discussion section structures of RAs in the accounting field, the small corpus size was a limitation of the present study. In order to be able to generalize to a wider disciplinary context, a larger corpus would give a clearer picture on how RA discussion sections are organized. Also, analyzing all conventional sections of RAs (abstract, introduction, method, results, and discussion) using a large number of corpora would provide a stronger conceptual framework or model for the field. Therefore, further research on this particular topic should take these limitations into account.

## Conflict of Interest

No conflict of interest.

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