

Accounting technical terms in research articles for accounting education: A genre-based analysis

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ABSTRACT

The importance of technical terms in the accounting field has garnered global attention, particularly for accounting education. Mastery of these specialized terms, which are commonly found in accounting research articles (ARAs), is essential for both students and researchers in the field. This study examines ARAs to identify the specific technical terms present in the introduction sections of various sub-genres of these articles. Data was collected from international journal articles available on Google Scholar and analyzed using genre-based analysis (GBA). The researchers first examined the rhetorical moves within each article, then identified the technical terms associated with these moves, and finally drew conclusions based on their findings. The study revealed that all ARAs included the complete set of rhetorical moves recommended for research articles, each containing specific accounting technical terms. In total, 99 technical terms were identified across 10 RAs, distributed throughout the rhetorical moves. This finding is particularly relevant for novice researchers and accounting educators. It is recommended that the accounting educators consider the technical term in the curriculum for accounting education. Besides that, for further research, researchers should also undertake similar studies for a broader perspective in accounting education.



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1. INTRODUCTION

The role of accounting education in mastering technical terms has gained attention in the global arena. According to Bochkay et al. (2023), Kermis & Kermis (2010), accounting education plays a crucial role in preparing individuals for careers in the financial sector. It involves a comprehensive understanding of technical terms that are essential for effective financial reporting and analysis. In addition, Kermis & Kermis (2010) stated that the relationship between accounting education and the mastery of accounting technical terms is integral, as these terms form the backbone of the profession, ensuring clarity, precision, and uniformity in financial communication.

The accounting discipline has its typical language when it is written in the form of research articles (RAs) published in international research journals. Moreover, regarding accounting education, more

and more textual analysis has grown as an important research method, especially in accounting education. More specifically, Bochkay et al. (2023) strongly argued that even accounting researchers should increase their knowledge and use of machine learning, especially deep learning, for textual analysis. In addition to such arguments, the technical terms used in accounting research play a pivotal role in shaping the discourse and communication within the field. Some proponents stated that accounting, as a discipline, relies heavily on precise and specialized terminology to convey complex financial concepts, regulatory requirements, and methodological approaches (Fülber & Sellhorn, 2023; Olagunju, 2022; Jones & Dugdale, 2001). Some clear examples illustrate how accounting relies on precise and specialized terminology to convey complex financial concepts, regulatory requirements, and methodological approaches.

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The concepts above can be found in some accounting technical terms, such as accrual accounting. It refers to recording revenues and expenses when they are earned or incurred, regardless of when the cash transactions occur. Another technical term is fair value measurement. It describes the process of estimating the price at which an asset or liability could be traded in an orderly transaction between market participants at the measurement date (McDonough et al., 2020). Another one is earnings per share (EPS). It means a financial metric that indicates the profitability of a company by dividing net income by the number of outstanding shares (Zeff, 2012).

Considering the technical terms above, the researchers think that it is essential to understand the linguistic characteristics of accounting research. It is essential for several reasons: it facilitates clearer communication among professionals, aids in the education of new practitioners, and contributes to the development of more effective accounting standards and practices. This is due to the fact that technical language in accounting research is characterized by its specificity and the use of jargon that may not be easily understood by those outside the field. This specialized language serves to create a common understanding among practitioners and researchers, enabling them to discuss nuanced topics with precision. However, it also presents barriers to entry for newcomers and can obscure meaning for those not well-versed in the terminology (Bhatia, 1993). The complexity of accounting language is further compounded by the need to adhere to various national and international standards, such as the Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS), each with its own set of terminologies and interpretations (Zeff, 2012).

Moreover, the evolution of accounting research has seen the integration of interdisciplinary approaches, borrowing terminologies and methodologies from fields such as economics, finance, and statistics. This interdisciplinary nature enriches the field but also adds layers of complexity to the technical language used (Jones & Dugdale, 2001). As accounting continues to evolve, there is a growing need to examine the linguistic patterns within the research to ensure they support effective communication and knowledge dissemination.

This research aims to analyze the technical language used in accounting research from a linguistic perspective. By examining the accounting technical terms or accounting terminology, this study seeks to uncover how the accounting language is expressed in the discipline of accounting science within the rhetorical moves specifically in their introduction sections as the sub-genre. These potential areas are for improvement in the clarity and accessibility of accounting research. Through a detailed genre-based analysis (GBA), this research contributes to a deeper understanding of the role language of accounting that plays in shaping accounting discourse and practice.

More specifically, this research, first tries to reveal what technical English vocabularies or terminologies are found in accounting research articles (ARAs). Second, it attempts to describe what types of technical terms are used by the accounting researchers in their research articles (RAs). The benefit of these research findings can be both accounting education concerning understanding accounting technical terms and the English for Specific Purposes (ESP) approach or any teachers of accounting for making the technical terms found in this study for consideration.

2. THEORETICAL FRAMEWORK AND HYPOTHESES

The study of technical terms in accounting research is integral to understanding how specialized terminology influences discourse and communication within the field. This section reviews relevant literature and theoretical frameworks that underpin the analysis of accounting technical language, highlighting its significance, characteristics, and impact on the accounting profession. This section begins with some previous studies and synthesizes them into part of the framework, followed by some theories related to accounting technical language for the basis of the research theoretical framework.

Some Previous Studies

There were some previous studies focused on accounting technical language, each providing valuable insights into different aspects of this specialized field. First of all, it was done by Bhatia (2023) and also in his previous study (Bhatia, 1993). He analyzes, based on a genre approach, the language used in professional settings. He examined the use of language

in various professional settings, including accounting, to understand how specialized terminologies and genres facilitate professional communication. Bhatia (1993) explores how accountants use specific linguistic structures and terms to achieve clarity and precision in financial reporting. Another previous study was conducted by Jones & Dugdale (2001) about the concept of an accounting regime. They investigate the linguistic and methodological frameworks that constitute accounting regimes. It discusses how technical language in accounting is shaped by regulatory standards and professional practices and how this language influences the interpretation and implementation of accounting principles. The third study was done by Evans (2004), dealing with language, translation, and the problem of international accounting communication. He also explores the challenges of translating accounting terminology across different languages and cultures. The study highlights the difficulties in maintaining the precision and clarity of accounting terms when they are translated, which can lead to misunderstandings and inconsistencies in international financial reporting.

Besides the three previous studies above, there are another two studies concerning the accounting research technical language. One of them was done by Baskerville and Evans (2011), who described the darkening glass as an issue for the translation of IFRS. Their research focuses on translation issues related to International Financial Reporting Standards (IFRS). Baskerville and Evans examine how linguistic nuances and cultural differences impact the interpretation and application of IFRS, and they discuss the implications for global accounting practices. Another one was done by Aisbitt & Nobes (2001) about the True and Fair View Requirement in Recent National Implementations. They analyze how the phrase "true and fair view" is interpreted and implemented across different national accounting frameworks. The study discusses the linguistic and contextual variations in understanding this key accounting concept, illustrating the complexity of technical language in international accounting standards.

It is clear that there are some similarities and differences between the studies on accounting technical language. The similarities are in their focus on language precision and clarity. All five studies emphasize the importance of precision and clarity in accounting terminology. They

recognize that accurate language is crucial for effective communication in the field of accounting (Bhatia, 1993; Jones & Dugdale, 2001; Evans, 2004; Baskerville & Evans, 2011; Aisbitt & Nobes, 2001). Besides that, all five previous studies have examined the impact of regulatory standards. Their studies acknowledge the significant role of regulatory standards and professional practices in shaping accounting language. This influence is highlighted in the context of both national and international frameworks (Jones & Dugdale, 2001; Baskerville & Evans, 2011; Aisbitt & Nobes, 2001). More interestingly, they address translation and cultural issues. Similarly, the translation in the context of IFRS also addressed a critical framework related to accounting perspectives; thus, more technical terms in this context were identified (Laaksonen, 2022). They also address the challenges of translating accounting terminology across different languages and cultural contexts. This evidence was earlier also undertaken by Lubbe (2013), where he implemented the technical terms in the context of educating accounting professionals. Finally, all of these were comprehensively compared based on a genre-based approach as the critical analysis, even though it still has some problems dealing with challenges in implementing the conceptual technical terms for educating the accounting professionals (Ng et al., 2021). These challenges are also associated with maintaining the accuracy and consistency of financial reporting (Evans, 2004; Baskerville & Evans, 2011).

On the contrary, among the five previous studies, there are differences in the approach and methodology. For example, Bhatia (1993) takes a genre-based approach to analyzing language use in professional settings, focusing on linguistic structures and terms used by accountants, while Jones & Dugdale (2001) examine the concept of accounting regimes, discussing how language is shaped by regulatory standards and professional practices. Evans (2004) specifically addresses the problems of language translation and international accounting communication, highlighting the issues that arise from linguistic and cultural differences. Yet, Baskerville & Evans (2011) delve into translation issues related to IFRS, exploring how linguistic nuances and cultural differences impact the interpretation and application of these standards. Finally, Aisbitt & Nobes (2001) analyse the "true and fair view" requirement

across different national frameworks, focusing on linguistic and contextual variations in understanding this key accounting concept.

Besides the above, there are also other previous studies related to the accounting terms. There are some previous studies related to accounting terms analysis in applied linguistics. *Terminology Analysis in Accounting Texts*. A study by Martinez & Buhmann (2020) explored the semantic and pragmatic use of accounting-specific terms in English for Specific Purposes (ESP) contexts. The research highlighted how lexical ambiguity in accounting terminology affects comprehension among non-native English-speaking students. It emphasized the importance of clear definitions and consistent usage in ESP materials for business students. Secondly, it was a study on *Corpus-Based Analysis of Accounting Vocabulary*. It was done by Jiang & Li (2018), who used corpus linguistics to analyze accounting textbooks for non-native learners. Their study identified high-frequency lexical items in accounting texts and investigated their collocational patterns. The findings provided insights into how key accounting terms are used contextually, benefiting vocabulary instruction in ESP courses. The third was a cross-cultural examination of accounting terms done by Kim et al. (2019), who examined how cultural differences influence the interpretation of accounting terminology. The study involved a comparative analysis between Korean and English accounting terms, focusing on how translation and cultural nuances impact the meaning and application in international business contexts.

Significance of Technical Terms in Accounting

The use of precise and specialized terminology is fundamental in accounting, as it enables the clear conveyance of complex financial concepts, regulatory requirements, and methodological approaches (Moses & Hopper, 2022). Jones & Dugdale (2001) emphasize that accounting terminology is critical for ensuring that professionals can discuss intricate financial matters with accuracy and consistency. For instance, terms like “accrual accounting,” “fair value measurement,” and “earnings per share (EPS)” are essential for articulating specific financial practices and metrics (Zeff, 2012).

Technical language in accounting is not merely a tool for communication but also a framework that supports professional practice. It facilitates clearer communication

among professionals, aids in the education of new practitioners, and contributes to the development of more effective accounting standards and practices. The specificity of accounting language helps create a common understanding among practitioners and researchers, which is crucial for discussing nuanced topics with precision (Bhatia, 1993).

Characteristics of Accounting Technical Language

The technical language of accounting is characterized by its specificity and the use of jargon, which can be challenging for those outside the field to understand. This specialized language serves multiple functions: it ensures precision in financial reporting, supports regulatory compliance, and maintains the integrity of financial data. However, it also presents barriers to entry for newcomers and can obscure meaning for those not well-versed in the terminology (Bhatia, 1993).

Accounting terminology is deeply embedded in various national and international standards, such as the Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS). These standards each have their own set of terminologies and interpretations, adding to the complexity of accounting language (Zeff, 2012). The evolution of these standards reflects the dynamic nature of the field and the continuous need for precise and consistent language to facilitate global financial communication.

Interdisciplinary Influences on Accounting Language

The evolution of accounting research has seen the integration of interdisciplinary approaches, borrowing terminologies and methodologies from fields such as economics, finance, and statistics. This interdisciplinary nature enriches the field but also adds layers of complexity to the technical language used (Jones & Dugdale, 2001). As a result, accounting language has expanded to include a wider range of terms and concepts, making it even more specialized and, at times, more challenging to navigate.

Genre-Based Approach

The genre-based approach (GBA) to analyzing research articles (RAs), according to some linguistic researchers such as Flowerdew (2023), Bhatia (1993), Hyland (2004), and Samraj (2002), involves examining the structure and language of texts. In addition, Saeed & Dawood, (2022)

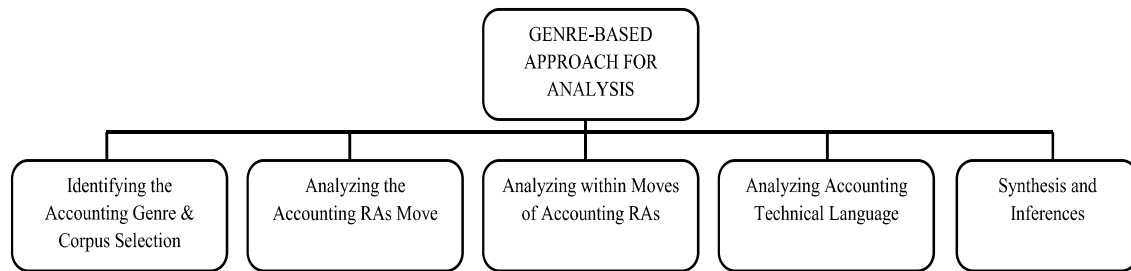


Figure 1
Theoretical Framework in Genre-Based Analysis for Research Articles (RAs)

on their genre based-analysis was to identify the generic structure of book blurbs in terms of moves. In addition, identifying the linguistic and what kinds of lexogramatical features are used in literature book blurbs Texts are within specific genres; understand how they achieve their communicative purposes. When applied to the introduction sections of accounting research articles, the GBA focuses on identifying the moves and steps that authors use to introduce their research and how they employ technical language to establish a scholarly context. Here are the steps involved in a GBA analysis of accounting technical language in RA introductions, along with citations and references as follows:

- a. **Identifying the Genre and Corpus Selection:** a) Determine the specific genre of research articles within the field of accounting, b) Collect a representative corpus of accounting RAs, focusing on the introduction sections, and c) This step involves selecting articles from reputable accounting journals to ensure the analysis is based on high-quality sources.
- b. **Move Analysis:** Conduct a move analysis to identify the rhetorical moves within the introduction sections. Aleshinskaya (2023) also introduces CARS (Create a Research Space) model is often used as a framework. This model typically includes: a) Establishing a territory (Move 1): Presenting the general topic, importance, and background, b) Establishing a niche (Move 2): Indicating a gap, raising a question, or challenging previous research, c) Occupying the niche (Move 3): Outlining the purpose, objectives, or hypotheses of the current study, and d) Analyzing how these moves are structured and ordered within the introductions.
- c. **Step Analysis within Moves:** a) Break down each move into finer steps or sub-moves to understand how authors develop

their arguments; b) Identify the specific steps used to introduce the research, such as defining key terms, reviewing literature, and stating research questions or hypotheses.

- d. **Analyzing Technical Language:** a) Examine the use of technical language within each move and step, b) Focus on accounting-specific terminology, jargon, and phrases that are characteristic of the field, and c) Analyze how technical language contributes to establishing credibility, precision, and specificity in the introduction.
- e. **Synthesis and Inferences:** a) Synthesize the findings to provide a comprehensive understanding of how technical language is used in accounting RA introductions and b) Conclude the results, highlighting key patterns, typical structures, and the role of technical language in achieving the communicative purposes of the accounting introduction sections.

3. RESEARCH METHOD

This is a qualitative research using genre-approach with the documents in the forms of research articles (RAs) but they are the sub-genres (Xia, 2020). Investigation of Rhetorical Move Structure of Theses Abstracts at Government College Women University, Faisalabad, Pakistan.

A genre analysis is to conduct a comprehensive study on accounting technical terms using a genre-based approach, and it is essential to identify and analyze relevant documents (Kozka & Krasnikova, 2020; Olagunju, 2022). In this study, the researcher identify documents and analyze them based on a genre-based approach. As in Malekzadeh (2020) and Djuwari et al. (2022), the sub-genres of the research articles are biology and international conference papers. Bhatia (1993) uses research articles (RAs) that are either abstract,

introduction, discussion, or conclusion. From their experience doing the same research, the sub-genres they used were between 10 and 20. All of these parts of research articles are defined as sub-genres (Martinkovič, 2022). This study takes 20 sub-genres of introductions to research articles.

The procedure of taking these 20 sub-genres are from the international journals that have been published in Google Scholar. It is based on the assumption that all articles published in the international journals and in the Google Scholar had undergone reviewing and having been considered scientific. Therefore, they are scientifically or academically verified by the publishers and Google Scholars as the basis. From this identification and collection of the data were done. However, the steps of analysis in a Genre-Based Approach (GBA), according to Ortikov (2023) and Motschenbacher (2020) has some steps starting from identifying the RAS sub-genres. Most researchers as the pioneers of GB are such as Çapkin (2024), Ng (2021), Azar & Hashim (2022). According to Gulzar (2023) & Flowerdew (2023), the analysis is done from identifying the RAs and corpus selection such the sub-genres (introduction section). It is followed by the move analysis, and then, the steps of move within the moves. After this, they analyze the technical language (Hyland, 2002). Finally, the inferences are taken for the conclusion or answering the research problem and implication as well as the suggestion not only the teachers of English language but also the practitioners of the accountancy in their profession as the beginners. The steps of analysis in a Genre-Based Approach (GBA) for the analysis of accounting technical language in RA introductions includes such as:

- a. **Identifying the Genre and Corpus Selection:** Determine the specific genre of research articles within the field of accounting. Collect a representative corpus of accounting RAs, focusing on the introduction sections, and this step involves selecting articles from reputable accounting journals to ensure the analysis is based on high-quality sources.
- b. **Move Analysis:** Conduct a move analysis to identify the rhetorical moves within the introduction sections. Swales' CARS (Create a Research Space) model is often used as a framework. This model typically includes such as Establishing a territory (Move 1): Presenting the general topic, importance, and background; Establishing

a niche (Move 2): Indicating a gap, raising a question, or challenging previous research; Occupying the niche (Move 3); Outlining the purpose, objectives, or hypotheses of the current study; and Analyzing how these moves are structured and ordered within the introductions.

- c. **Step Analysis within Moves:** Break down each move into finer steps or sub-moves to understand how authors develop their arguments; and identify the specific steps used to introduce the research, such as defining key terms, reviewing literature, and stating research questions or hypotheses.
- d. **Analyzing Technical Language:** Examine the use of technical language within each move and step; Focus on accounting-specific terminology, jargon, and phrases that are characteristic of the field; and analyze how technical language contributes to establishing credibility, precision, and specificity in the introduction.
- e. **Synthesizing and Inferring (Inference):** Synthesize the findings to provide a comprehensive understanding of how technical language is used in accounting RA introductions; and Conclude the results, highlighting key patterns, typical structures, and the role of technical language in achieving the communicative purposes of the introduction sections

4. DATA ANALYSIS AND DISCUSSION Findings

Accounting Introduction Rhetorical Moves

Among the 10 accounting research articles (ARAs), there are 99 technical terms. Each article has four rhetorical moves, such as (1) establishing a research territory, (2) establishing a niche, (3) occupying the niche, and (4) presenting the present research. It is obvious that the accounting researchers in this finding start by establishing a territory to show the field or scope of their articles. Establishing a research territory in the introduction of research articles is a critical first step in presenting a scholarly work. It involves situating the research within the broader context of existing knowledge and highlighting its significance. All the researchers in the ARAs typically identify a broad research area, then contextualize it. In doing so, they begin their arguments by introducing the general field of study (accounting) and providing a broad context, then narrow it down to the topic

related to the present research (Table 1). Move 1, establishing a research territory.

In the next step in the introduction of ARAs, the researchers establish a niche. Establishing a niche, in this case, means that they provide a critical part of the introduction section of research articles. It involves identifying a gap, limitation, or specific area within the existing body of knowledge that the current research aims to address. This step is essential for several reasons, such as contextualizing the research, which is done by highlighting what is already known and what remains unexplored or insufficiently understood. From this, the researchers can situate their work within the broader academic field. This helps readers understand the relevance and importance of the study. They justify the study by demonstrating the necessity of the research. It shows why the

study is needed and what contribution it will make to the field. This justification is crucial for convincing reviewers, funding bodies, and readers of the value of the research. It can be seen in Move 2 in Table 1.

After establishing a niche, the accounting researchers go on occupying the niche. They provide background information that helps readers understand the broader field in which the research is situated. They highlight what is not yet known, what problems exist, or what questions remain unanswered in the field. This is often referred to as the “gap” in the literature. The sentences show that the research is important and worth conducting. It addresses the significance of filling the identified gap and how the research can contribute to the field. This can be seen in the expression in Move 3 in Table 1.

Table 1
The Accounting RAs of Rhetorical Move in Every Introduction Sections

No	Rhetorical Moves	The Accounting Research/ Academic Languages
1	Establishing a Research Territory	The accounting system is crucial for a company's success. Proper and efficient implementation of the accounting system boosts the company's economic efficiency, minimizes unnecessary costs, and mitigates potential risks (Kamal, 2015, p. 13). This statement underscores the fundamental and extensive importance of the accounting system in a company's success.
2	Establishing a Niche	The accounting system continues to encounter numerous challenges because of ineffective implementation or procrastination by accountants (Rahman et al., 2017, p. 9). This statement highlights a particular issue within the broader context, emphasizing the difficulties that arise from poor execution.
3	Occupying the Niche.	Consequently, it became essential to enhance the collaboration between information technologies and the accounting system to achieve optimal implementation within the company. This sentence offers a solution, indicating that merging information technology with accounting systems can lead to their optimal deployment.
4	Presenting the Present Research	This research examines the influence of information technology on the accounting system. The research questions can be outlined as follows: 1. Does information technology enhance the efficiency and effectiveness of accounting transactions? 2. Does information technology provide robust security for safely recording accounting transactions?

Note: It has been paraphrased to avoid similarities

Source: Data Processed

Table 2
Accounting Technical Terms in the Rhetorical Moves of Each RA and the Frequency

RAS No	SOURCES	MOVE 1	MOVE 2	MOVE 3	MOVE 4	TOTAL
1	Jasim, Y. (2020). On designing an information system applied for the commercial companies. <i>Accumulated Journal (Accounting and Management Research Edition Journal)</i> .	4	2	3	6	15
2	Al-Hashimy, H. N. H. (2022). A review of accounting manipulation and detection: technique and prevention methods. <i>International Journal of Business and Management Invention</i> , 11(10), 82-89.	4	2	4	2	12
3	Jans, M., Aysolmaz, B., Corten, M., Joshi, A., & van Peteghem, M. (2023). Digitalization in accounting—Warmly embraced or coldly ignored?. <i>Accounting, Auditing & Accountability Journal</i> , 36(9), 61-85.	2	3	1	2	8
4	Renaldo, N., Andi, A., Putri, N. Y., & Yani, F. (2023, May). Development of Teaching Materials for a New Accounting Paradigm: From Concepts to Green Accounting Types. In <i>International Conference on Business Management and Accounting</i> (Vol. 1, No. 2, pp. 443-451).	3	4	3	1	11
5	Carnegie, G., Parker, L., & Tsahuridu, E. (2021). It's 2020: what is accounting today?. <i>Australian Accounting Review</i> , 31(1), 65-73.	1	2	1	2	6
6	Sangster, A., Stoner, G., & Flood, B. (2020). Insights into accounting education in a COVID-19 world. <i>Accounting Education</i> , 29(5), 431-562.	1	1	2	2	6
7	Bochkay, K., Brown, S. V., Leone, A. J., & Tucker, J. W. (2023). Textual analysis in accounting: What's next?. <i>Contemporary accounting research</i> , 40(2), 765-805.	2	2	3	2	9
8	Kommunuri, J. (2022). Artificial intelligence and the changing landscape of accounting: a viewpoint. <i>Pacific Accounting Review</i> , 34(4), 585-594.	2	1	3	5	11
9	Zhang, C., Zhu, W., Dai, J., Wu, Y., & Chen, X. (2023). Ethical impact of artificial intelligence in managerial accounting. <i>International Journal of Accounting Information Systems</i> , 49, 100619.	2	3	3	2	10
10	Möller, K., Schäffer, U., & Verbeeten, F. (2020). Digitalization in management accounting and control: an editorial. <i>Journal of Management Control</i> , 31(1), 1-8.	3	2	1	5	11
Total		24	22	24	29	99

Source: Data Processed

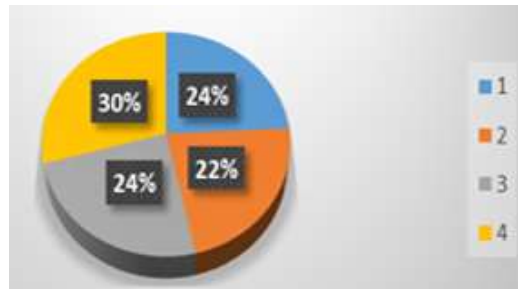


Figure 2
Percentage of Accounting RAS in the Rhetorical Moves

Source: Data Processed

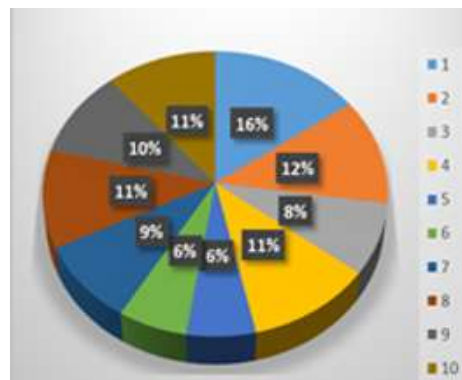


Figure 3
Distribution/Percentage of Accounting RAs for Each Article

Source: Data Processed

Finally, the accounting researchers end the introduction section by presenting the present research. They state the present research they conduct by stating the research objectives. They clearly outline the aims and objectives of the study. This helps set the scope and direction of the research. In other words, they introduce either research questions or hypotheses: Present specific research questions or hypotheses that the study seeks to answer or test. Even so, they also describe the study's approach by providing a brief overview of the methodology or approach used in the study. This might include the research design, data collection methods, and analytical techniques. This expression can be seen in Move 4 in Table 1.

Accounting Technical Terms within the Moves

After finding the rhetorical moves of the Accounting RAs introduction, the researchers discovered the Accounting technical term within the moves. This finding proves some accounting technical terms in each move of

each article. For the evidence of each article and the technical terms, it can be seen in Appendix 1. Due to long table with the list of the technical terms, it is separated in the appendix. For the whole articles of 10 RA, it was found 99 technical terms of Accounting.

The detail for each rhetorical move, it can be seen in Table 2. In this discipline of science, all RAS and the moves have always contain accounting technical terms. For example in Move 1 establishing the territory of the accounting research, it has 24 accounting technical terms. Then, Move 2, establishing a niche has 22 accounting technical terms. Move 3, occupying the niche has 24 accounting technical terms. Finally, it is Move 4 Presenting the present research which has 29 accounting technical terms.

Distribution of the Accounting RAs Technical Terms

When presented in percentage, the 4 Rhetorical moves of Accounting RAs introduction sections can be seen in Figure 1. Move 1, establishing the territory is 24%, followed by Move 2

establishing a niche 22%, Move 3, Occupying the niche 24%, and Move 4 presenting the present research 30%.

However, when considering each accounting RA, it can be seen in Figure 2. RA 1 has 15 (16%) accounting technical terms, RA 2 has 12 (12%) accounting technical terms, RA 3 has 8 (8%) accounting technical terms, RA 4 has 11 (11%) accounting technical terms, and RA 5 has 6 (8%) accounting technical terms. The next five RAs are as follows: RA 6 (6%) has 6 accounting technical terms, RA 7 has 9 (9%) accounting technical terms; RA 8 has 11 (11%) accounting technical terms; RA 9 has 10 (10%) accounting technical terms; and finally, RA 10 has 11 (11%) accounting technical terms. It can be seen that all accounting RAs have accounting technical terms in each of their Moves.

Discussion

Accounting Introduction Rhetorical Moves

The analysis of ten accounting research articles (ARAs) reveals that each introduction section employs four rhetorical moves: (1) Establishing a Research Territory, (2) Establishing a Niche, (3) Occupying the Niche, and (4) Presenting the Present Research. This structure aligns with the Genre-Based Approach (GBA) as also in Bhatia's (1993) genre analysis.

Move 1: Establishing a Research Territory

In establishing a research territory, researchers situate their study within the broader context of existing knowledge, emphasizing the significance of their research area. This step involves identifying a broad research area, then narrowing it to the specific topic of the current study. This practice is consistent with Bhatia (1993) and Swales (1990), who describe how introducing the general field and contextualizing it within a narrower topic helps to provide a foundation for the research.

Move 2: Establishing a Niche

The next step, establishing a niche, involves identifying gaps or limitations in the existing literature. Researchers highlight what is already known and what remains unexplored, thereby justifying the necessity of their study. This move is crucial for contextualizing the research within the broader academic field and for demonstrating its relevance and importance (Bhatia, 1993; Jones & Dugdale, 2001). By addressing these gaps, researchers can convince their audience of the value of their work, a key aspect of scholarly writing as noted by Swales (1990) and Hyland (2004).

Move 3: Occupying the Niche

Once the niche is established, researchers occupy it by providing background information that underscores the significance of their study. They emphasize the gap in the literature and explain how their research addresses this gap, contributing new knowledge to the field. This step involves demonstrating the importance and worth of the research, as outlined in Swales' (1990) CARS model and further elaborated by Evans (2004) and Bhatia (1993).

Move 4: Presenting the Present Research

Finally, researchers present their current study, clearly outlining its objectives, research questions, or hypotheses, and providing an overview of the methodology used. This move helps to set the scope and direction of the research, as highlighted by Bhatia (1993) and Hyland (2004). This clear articulation of the research design and approach is essential for establishing the study's credibility and relevance.

Accounting Technical Terms within the Moves

The analysis also found that each rhetorical move contains specific accounting technical terms, highlighting the specialized language used within these sections. Across the ten RAs, a total of 99 technical terms were identified, with their distribution across the moves as follows: Move 1 (24 terms), Move 2 (22 terms), Move 3 (24 terms), and Move 4 (29 terms). This distribution underscores the importance of precise and consistent terminology in accounting research, a theme prevalent in the studies by Bhatia (1993) and Jones & Dugdale (2001).

The consistent use of technical terms in each move demonstrates the embeddedness of specialized language within the genre of accounting research articles. This use of jargon ensures precision and clarity, facilitating effective communication among professionals and maintaining the integrity of financial data (Bhatia, 1993; Zeff, 2012). The challenge of mastering this technical language also reflects the barriers to entry for newcomers to the field, as noted by Bhatia (1993).

Distribution of Technical Terms

When examining the percentage distribution of technical terms across the moves, Move 1 accounts for 24%, Move 2 for 22%, Move 3 for 24%, and Move 4 for 30%. This distribution indicates that while all moves are crucial, the

presentation of the current research (Move 4) involves the most extensive use of technical terms. This finding aligns with the need for detailed methodological descriptions and precise articulation of research objectives in presenting new studies (Bhatia, 1993).

Each research article (RA) also varies in the number of technical terms used. RA 1 contains the most terms (16%), while RA 6 and RA 5 contain the least (6%). This variation highlights differences in the complexity and focus of each study, as well as potential differences in authors' stylistic preferences or the specific subfields of accounting they address.

5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

This study has analyzed the accounting technical terms in the sub-genres of research articles (RAs). The analysis focuses on the introduction sections of ten accounting research articles (ARAs) has revealed a consistent use of rhetorical moves, aligned with previous studies about Genre-Based Approach (GBA), comprising four main steps: Establishing a Research Territory, Establishing a Niche, Occupying the Niche, and Presenting the Present Research. Each move incorporates specific accounting technical terms, emphasizing the importance of specialized language in the field with 99 technical terms in 10 ARAs. The findings show that the use of technical terms is essential for precision and clarity in accounting research, aiding effective communication among professionals and maintaining the integrity of financial data.

Pedagogically and practically, it is for the accounting educators should incorporate the teaching of rhetorical moves and genre-based writing into the curriculum in order that the students of accounting departments could get well-informed about the accounting technical terms in either research and financial reporting. Emphasizing these elements can help students better understand how to structure their research and communicate effectively in the field. Theoretically, this evidence can provide both the accounting science and linguistics with the basis of knowledge regarding the materials in the classroom for the students who want to learn accounting with the theories related to some technical terms. For the linguists, they can broaden their horizon with this evidence and still further develop the theories and methodologies for making them able to adapt

to the teaching process based on the theories in Genre Based Analysis.

Given the critical role of specialized terminology, educators must focus on enhancing students' proficiency in accounting technical terms, at least in these 99 technical terms. This can be achieved through targeted vocabulary exercises and practical applications in writing assignments. The importance of identifying and addressing research gaps should be stressed in research methodology courses. Training students to recognize and articulate niches in existing literature will prepare them for producing significant and impactful research.

Since the present study focuses on a certain sub-genre of accounting research articles that is introduction. As suggested by many researchers on GBA using 10 to 20 mostly, this present study also did the data collection on the minimum sub-genre number. This may be more interesting when other studies are also conducted using other sub-genres of RAs.

Future studies could analyze a larger sample of ARAs across different accounting subfields to validate and extend the findings. This could provide a more comprehensive understanding of the use of rhetorical moves and technical language in accounting literature. Besides that, investigating the rhetorical structures of ARAs in different languages or from different cultural contexts could reveal variations and contribute to a more global understanding of academic writing in accounting.

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Appendix 1. RA Accounting Rhetorical Moves and the Technical Terms

NO	RHETORICAL MOVES	TECHNICAL TERMS	Σ
1	Establishing a Research Territory	Accounting System: Economic Efficiency Excess Costs Risks.	4
	Establishing a Niche	Accounting system: Implementation. Delay by accountants:	2
3.	Occupying the Niche	Information technology (IT) infrastructure: Accounting information system (AIS) Accounting processes.	3
4.	Presenting the Research	Impact of Information Technology on the Accounting System Accounting Transactions Efficient and Effective Security Aspects: Journalizing Accounting Transactions:	6
2	Establishing a Research Territory	Accounting Manipulation Business Models Sarbanes-Oxley Act Legislation	4
	Establishing a Niche	Accounting manipulation Corporate financial performance Return on investment.	2
	Occupying the Niche	share prices, taxes, financial statement, balance sheets,	4
	Presenting the Research	Accounting manipulation Accounting manipulation	2
3	Establishing a Research Territory	Financial transactions. Economic efficiency	2
	Establishing a Niche	accounting system poor implementation delay by accountants	3
	Occupying the Niche	Information technologies Financial data. Accounting system financial transactions reporting Bottom of Form	3
	Presenting the Research	Accounting transactionsTop of Form Bottom of Form	1

NO	RHETORICAL MOVES	TECHNICAL TERMS	Σ
4	Establishing a Research Territory	Accounting discipline Green Accounting Paradigm shift	3
	Establishing a Niche	Financial gain Green Accounting Traditional accounting concepts Business ethics	4
	3. Occupying the Niche	Definitions in Green Accounting Developments in Green Accounting Types of Green Accounting	3
	4. Presenting the Research:	accounting professionals	1
5	Establishing a Research Territory	Accounting profession	1
	Establishing a Niche	Accountant Accounting profession	1
	Occupying the Niche	Accounting practice	2
	Presenting the Research	Accounting system Conventional accounting	2
6	Establishing a Research Territory	economies	1
	Establishing a Niche	1. senior management	1
	Occupying the Niche	accounting educators accounting education	2
	Presenting the Research	accounting faculty accounting education	2
7	Establishing a Research Territory	economic impact labor-intensive	2
	2. Establishing a Niche	Counting research contract validity in accounting	2
	3. Occupying the Niche	accounting journals textual analysis review of accounting	3
	4. Presenting the Research	Computer science Word-imbedding approach	2
8	1. Establishing a Research Territory	Processing documents purchase orders	2
	2. Establishing a Niche	AI-based technologies	1
	3. Occupying the Niche:	Artificial Intelligence (AI) accounting training skill development	3
	Presenting the Research	Transformation of accounting AI-based applications in accounting Contribution to literature Professional occupations Challenges and risks	5

NO	RHETORICAL MOVES	TECHNICAL TERMS	Σ
9	Establishing a Research Territory	1.. environmental accounting 2. natural environment	2
	2. Establishing a Niche	European Accounting Review (EAR) environmental accounting sustainability accounting work	3
	3. Occupying the Niche	financial reporting management accounting audit measurement	3
	4. Presenting the Research	sustainable development policy shareholder/stakeholder	2
10	Establishing a Research Territory	Digitalization incumbent companies a digital business	3
	Establishing a Niche	business opportunities digitalization	2
	Occupying the Niche	business intelligence	1
	Presenting the Research	Digitalization Cooperation suppliers customers employees	5
TOTAL			99

Source: Data Processed