

Rhetorical Analysis of International Research Journal Article Abstracts

Hanafi¹, Djuwari², Suke³, Savira Zaniar⁴

¹Universitas Muhammadiyah Jember, Indonesia

²Fakultas Keguruan dan Ilmu Pendidikan, Universitas Nahdlatul Ulama Surabaya,
Indonesia

³Fakultas Ekonomi dan Bisnis, Universitas Dr. Soetomo Surabaya, Indonesia

⁴Fakultas Keguruan dan Ilmu Pendidikan, Universitas Nahdlatul Ulama Surabaya,
Indonesia

ABSTRACT

In every research journal, abstracts are an essential section of research articles as it is a concise summary of the study and a critical tool for communicating its significance to readers. In international journals, abstracts are considered obligatory; however, the rhetorical organization within them often varies across disciplines. Understanding these rhetorical moves is therefore vital for authors and publishers to ensure clarity, coherence, and consistency in academic writing. This study examines the rhetorical moves employed in abstracts from three distinct discourse communities: Accounting, Management, and Technology. Thirty abstracts were purposively selected, comprising ten from each discipline, and analyzed using the Create a Research Space (CARS) model. This model identifies typical rhetorical structures, including establishing the research territory, stating the objectives, describing the methodology, presenting the results, and providing conclusions or recommendations. The analysis revealed considerable variation among the three disciplines in the frequency and sequencing of these moves. Some abstracts demonstrated full adherence to the CARS framework, while others omitted crucial components such as methodology or results. These findings highlight disciplinary differences in abstract-writing conventions and underscore the importance of developing standardized guidelines for journal publishers and editors. Establishing uniform requirements that emphasize the essential rhetorical elements—particularly the objectives, methodology, and results—can improve the overall quality, readability, and academic integrity of research abstracts across diverse fields.

Keywords; Academic writing, discourse community, rhetorical moves, genre-based approach, CARS Model

I. Introduction

In the study of academic writing, published scientific papers, especially research articles, play a very important role in disseminating scientific knowledge in various disciplines or discourse communities. Especially research articles, of course, abstracts, which function as a gateway for readers to determine the relevance and quality of research. The arrangement of rhetorical moves in abstracts is a fundamental aspect of academic discourse, which provides insight into how authors systematically and clearly structure and convey their arguments (Li, et al., 2020).

The rhetorical move structure of a research article abstract is key to academic discourse, providing readers with a logical, concise, and structured summary of a research article. Therefore, an abstract is designed to inform readers about the content and significance of the research and convince them of its relevance. The way authors structure and present their arguments in an abstract reflects the disciplinary conventions and communication practices of their respective fields. This structure is often divided into different rhetorical moves, such as situating the topic, research objectives, methodology, results, and conclusions or recommendations that guide readers through the research in a logical and concise manner.

For example, in applied linguistics, Hyland (2000) found that abstracts typically follow a move structure that includes stating the research problem, objectives, methods, and findings. This structure enables authors to address the expectations of their academic audience while highlighting the significance of their study. Similarly, Salager-Meyer (1991) analyzed medical abstracts and observed a prevalent use of moves that emphasize the purpose and results of the research, catering to a readership seeking quick and clear access to scientific advances. In contrast, Samraj (2008) noted that abstracts in environmental science often elaborate on methodology and results, reflecting the field's emphasis on empirical evidence and reproducibility.

These examples illustrate how the rhetorical structure of abstracts varies across disciplines, driven by differing priorities in argumentation and knowledge presentation. Understanding these structures not only aids in effective academic communication but also helps researchers tailor their writing to meet disciplinary norms and audience expectations.

A genre-based approach, as introduced by Swales (1990) through his Create a Research Space (CARS) model, offers a framework to analyze rhetorical moves within texts. This approach identifies rhetorical moves—strategic sections of texts that serve specific communicative purposes—as critical elements in understanding the organization and effectiveness of academic writing (Vaara and Fritsch, 2022).

Despite extensive research on rhetorical structures in various disciplines, there is still a need to explore how different academic fields employ rhetorical moves in their research article abstracts. Previous studies have examined abstracts across disciplines such as applied linguistics (Hyland, 2000), medicine (Salager-Meyer, 1991), international conference paper subabstracts Djuwari (2011), and engineering (Samraj, 2008). These studies highlight variations in rhetorical moves and linguistic features, indicating the influence of disciplinary conventions on abstract composition. However, there remains a scarcity of research focusing on the rhetorical structures of abstracts in the fields of accounting, management, and technology sciences. These fields, integral to business and applied sciences, exhibit unique communicative practices that deserve closer examination.

This study seeks to bridge this gap by conducting a rhetorical analysis of research article abstracts from the fields of accounting, management, and technology sciences. By analyzing 30 abstracts—10 from each field—this study aims to identify and compare the rhetorical moves employed in these disciplines. The findings will contribute to a deeper understanding of how authors in these fields structure their abstracts to meet disciplinary expectations and effectively communicate their research. Furthermore, this study provides practical insights for novice researchers and academic writers seeking to enhance their abstract-writing skills.

III. Theoretical Review

There are some proponents exerting the rhetorical moves in genre-based approach. First of all, Perdomo, et al. (2021) argued that a strong understanding of the rhetorical structure of research article abstracts is rooted in genre theory, which emphasizes the socially situated nature of written communication. Another researcher, Swales' (1990) stated that genre analysis framework is foundational to this study, particularly his Create a Research Space (CARS) model. This model outlines rhetorical moves that authors use to organize their writing, focusing on how these moves fulfill specific communicative purposes within a given disciplinary context. While Swales' CARS model was originally designed for introductions, its principles have been widely adapted to analyze abstracts, given their concise nature and significant role in academic communication.

Swales' Create a Research Space (CARS) model, originally designed to analyze the rhetorical structure of research article introductions, has proven to be a versatile framework for examining other academic genres, including abstracts. The model's emphasis on communicative purposes—structured around the three moves of Establishing a Territory, Establishing a Niche, and Occupying the Niche—aligns well with the rhetorical functions of abstracts. Given the abstract's concise nature and its role as a gateway to the full article, the CARS model helps elucidate how authors organize and present critical information in this limited space. In abstracts, the moves defined in the CARS model are typically adapted as follows:

Move 1: Situating the Topic – Providing context or background to establish the importance of the research.

Move 2: Stating the Purpose – Highlighting the objectives of the study or addressing a gap in knowledge.

Move 3: Describing the Methodology – Outlining the research approach or procedures.

Move 4: Presenting Results – Summarizing key findings.

Move 5: Drawing Conclusions or Recommendations – Indicating the implications or applications of the study.

Examples of CARS in Abstracts

In applied linguistics, Hyland (2000) also Kaya and Yağız (2020), found that abstracts often blend Move 1 (situating the topic) and Move 2 (situating the purpose) into a single, concise sentence, such as: "This study examines the role of hedging in academic writing, addressing the lack of empirical evidence in this area." Here, the author provides both a contextual overview and the purpose, efficiently adapting to the space constraints of an abstract.

Salager-Meyer (1991) observed that medical abstracts often prioritize Moves 3 and 4, focusing on methodology and results, given the practical orientation of the field. For example: "A randomized controlled trial was conducted to assess the efficacy of a new antihypertensive drug. The results showed a 30% reduction in systolic blood pressure." This demonstrates a shift in focus toward empirical evidence and outcomes, aligning with the audience's expectations.

In engineering abstracts, Loan (2022) and also Samraj (2008) noted a tendency to elaborate on Move 3 (methodology), reflecting the field's emphasis on technical details. An example might read: "A novel algorithm for image recognition was developed using deep learning techniques, evaluated across three datasets."

Significance of Adapting the CARS Model

By applying Swales' principles to the abstract genre, researchers can better understand the conventions of disciplinary discourse. This adaptation also helps novice writers develop their abstract-writing skills by providing a clear framework for organizing key elements of their research. Furthermore, the model facilitates cross-disciplinary comparisons, revealing how different fields prioritize specific rhetorical moves based on their communicative goals and audience expectations.

Abstracts serve as a microcosm of the research article, summarizing its key elements within a limited word count (Hyland, 2000). According to Hyland (2000), abstracts fulfill a dual function: they provide a concise summary for busy readers and act as a persuasive tool to encourage further reading. This dual function requires careful organization of rhetorical moves, including the background or situating the topic, purpose or objectives, methodology, results, and conclusion or recommendation (Bhatia, 1993; Djuwari, 2011).

Different disciplines exhibit unique patterns in employing rhetorical moves. For instance, Hyland (2000) also recently Yu & Hyland (2024) noted that abstracts in applied linguistics often emphasize the purpose and results, reflecting the field's focus on theoretical contributions. In contrast, Salager-Meyer (1991) found that medical abstracts prioritize methodology and results to meet the needs of a practical and results-driven audience. Similarly, Samraj (2008) highlighted that abstracts in environmental science tend to elaborate on methodology and empirical findings, reflecting the importance of reproducibility in the natural sciences.

For this study, a genre-based approach provides the theoretical lens to analyze the rhetorical structures of abstracts in the fields of accounting, management, and technology sciences. These disciplines share a focus on applied research but differ in their communicative priorities. Accounting abstracts, for example, often highlight problem-solving applications, while management abstracts emphasize organizational and strategic insights (Dos Santos, 1996). Technology abstracts, meanwhile, tend to foreground innovative methodologies and technical achievements (Loi et al., 2016). These disciplinary differences underline the importance of tailoring rhetorical strategies to meet field-specific conventions.

Understanding the rhetorical structure of abstracts is essential for improving academic communication, particularly for novice researchers. By identifying the common patterns and variations in rhetorical moves, this study contributes to the broader discourse on academic literacy and provides practical insights for crafting effective abstracts.

III. Methodology and Procedure

Research Design

This study employs a qualitative research design using a genre-based approach to analyze the rhetorical moves of research article abstracts. The study focuses on identifying and comparing the rhetorical moves across three fields: accounting, management, and technology sciences. The analysis follows a framework of five rhetorical moves commonly found in abstracts: (1) situating the topic, (2) stating the purpose or objectives, (3) describing the methodology, (4) the results, and (5) conclusions or suggestions/ recommendations.

Data Collection

The data comprises 30 research article abstracts, selected equally from the fields of accounting, management, and technology sciences (10 abstracts per field). The abstracts were sourced from peer-reviewed international journals

indexed in reputable academic databases, such as Scopus and Web of Science. The inclusion criteria for selection were:

The articles must be empirical research studies published within the last five years.

Abstracts must clearly present information on all five rhetorical moves.

The journals must have relevance to their respective fields to ensure disciplinary representativeness.

Analytical Framework

The rhetorical analysis was conducted based on a modified version of Swales’ (1990) genre analysis approach, using the five rhetorical moves identified above. These moves were defined as follows (Table 1):

Table 1: Model of Abstract Rhetorical Moves

NO	RHETORICAL MOVES
1	Situating the Topic: Providing background information or contextualizing the research.
2	Purpose or Objectives: Stating the aim(s) or goal(s) of the study.
3	Methodology: Describing the research design, methods, or procedures.
4	Results: Presenting key findings or outcomes of the study.
5	Conclusion/ Suggestion/ Recommendation: Offering final remarks, implications, or suggestions.

Rhetorical Moves by Swales (1990) Hyland (2000), Djuwari (2011), and Loan (2022).

Each abstract was carefully segmented into these rhetorical moves, with coding based on the explicit or implicit presence of these sections.

Data Analysis

The analysis was carried out in three stages:

- 1) Identification of Moves: Each abstract was examined to determine the presence and sequence of the five rhetorical moves.
- 2) Frequency Analysis: The occurrence of each rhetorical move was quantified for the abstracts within each field.
- 3) Cross-Field Comparison: The data were compared across the three fields to identify similarities and differences in how authors structure their abstracts.

Reliability and Validity

To ensure reliability, 20 % of the abstracts of each genre (field of study) were independently analyzed by a second coder trained in rhetorical move analysis, she is also in the field of applied linguistics. And, 2 abstracts from each genre or field of science: accounting, management, and technology were taken for analysis by the triangulator who is also the same field in applied linguistics. Totally, there were 6 abstracts with the results which are the same as in Table 2.

Table 2: Results of Two Evaluator for Triangulate for Validity and Reliability

Evaluator 1 (first author)		Evaluator 2 (second author)	
No	Moves Found	No	Move Found
1	Move 12345	1	Move 12345
2	Move 2345	2	Move 2345
3	Move 1234	3	Move 1234
4	Move 12345	4	Move 12345
5	Move 234	5	Move 234
6	Move 2345	6	Move 2345

Based on the results of the triangulation in Table 2 by the two evaluators, 6 abstracts from 30 abstract (20%), the results are the same and, therefore, the data can be said valid and reliable for analysis.

IV. Findings and Discussion
Findings

Table 3: The Moves of Accounting Research Article Abstracts

No	Move 1	Move 2	Move 3	Move 4	Move 5	Total
1	x	x	x	x	x	5
2	x	x	x	x	x	5
3		x	x	x	x	4
4		x	x	x	x	4
5	x	x	x	x	x	5
6	x			x	x	3
7		x	x	x	x	4
8		x	x	x	x	4
9		x	x	x	x	4
10	x	x	x	x	x	5
Total	5	10	10	10	9	

Based on Table 3, it is found that among 10 research articles of accounting field, there are only 4 abstracts writing their 5 Moves that is abstract 1, 2, 5, and 10. Then, there are 4 abstracts with Move 2, 3, 4 and 5. Unfortunately, there is one abstract only with Move 1, 4, and 5, without Move 2 (Objective) and Move 3 (Methodology).

The following are the examples of the Moves of abstracts in each genre (field of studies) Accounting, Management, and Technology the abstract with 5 Moves, and those which are missing either Move 1, 2, 3, 4, or 5. Note: The authors didn't write the whole text for avoiding similarities, however, the citation and reference are provided on the top of the Table.

Table 3.A Example of abstract with 5 Moves in Accounting

Title: A scoping review of ChatGPT research in accounting and finance	
Source: Dong, M. M., Stratopoulos, T. C., & Wang, V. X. (2024). A scoping review of ChatGPT research in accounting and finance. <i>International Journal of Accounting Information Systems</i> , 55, 100715.	
Move	Linguistic Representations
1	This paper provides a review of ...
2	The aim is to understand the current state of ...and identify potential research...
3	We identify three common themes... The second theme utilizes and text generation. The third theme investigates...and sectors.
4	While these earlier studies provide valuable insights, they leave many important...
5	We propose venues for further exploration and...

Table 3.B Example of abstract with without Move 1 (Situating the Topic) in Accounting

Title: IMPROVING ACCOUNTING AND ITS MAINTENANCE IN BANKS	
Source: Alisherovich, T. S. (2023). IMPROVING ACCOUNTING AND ITS MAINTENANCE IN BANKS. <i>Gospodarka i Innowacje</i> , 31, 15-20.	
Move	Linguistic Representations
1	
2	The article extensively studied the practice of accounting in the banking system of...
3	Analyzed legal documents on the organization of...
4	An opinion is expressed on the principles of accounting..

5	Proposals and recommendations for improving...
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Table 3.C Example of abstract with without Move 2 (Purpose) and 3 (Methodology) in Accounting

Title: Islam and accounting	
Source: Lewis, M. K. (2001, June). Islam and accounting. In <i>Accounting forum</i> (Vol. 25, No. 2, pp. 103-127). Taylor & Francis.	
Move	Linguistic Representations
1	Islam commands authority over the totality of.... In fact, accounting in the broad sense is...
2	
3	
4	Based on the shari'a, Islam has formulated a comprehensive...
5	All of these components pose unique...

Table 4: The Moves of Management Research Article Abstracts

No	Move 1	Move 2	Move 3	Move 4	Move 5	Total
1	x	x	x	x	x	5
2	x	x	x	x	x	5
3	x	x	x	x	x	5
4	x	x	x	x	x	5
5	x	x	x	x	x	5
6		x		x	x	3
7	x	x	x	x		4
8	x	x	x	x	x	5
9	x	x	x	x	x	5
10		x	x	x	x	4
Total	8	10	9	10	9	

As presented in Table 4, it is found that among 10 research articles of accounting field there are 8 abstracts writing their Move 1, 2, 3, 4, and 5, that is abstract 1, 2, 3, 4, 5, 6, 7, 8, and 9. In other words, they write their abstracts with Move 1 (Situating the topic), Move 2 (Objective of the research), Move 3 (Methodology), and Move 4 (Results), and Move 5, (Conclusion or recommendations). Unfortunately, Abstract no3 without Move 1 (Situating the Topic) and Move 3 (Methodology).

Table 4.A: Example of abstract with 5 Moves in Management

Title: A model for total quality management in higher education	
Source: Asif, M., Awan, M. U., Khan, M. K., & Ahmad, N. (2013). A model for total quality management in higher education. <i>Quality & Quantity</i> , 47, 1883-1904.	
Move	Linguistic Representations
1	Total quality management (TQM) is widely recognized.... However, there is no.... Literature shows mixed results on...
2	This paper identifies the critical success factors of...
3	Data was collected from...
4	The findings reveal that 'leadership', 'vision', 'measurement and... and 'stakeholder focus' emerge as...
5	The findings have implications at macro, meso, and...

Table 4B: Example of abstract with Move 2, (Objective), 4 (Results), and (Conclusion or Recommendation) in Management

Title: A relational framework for international transfer of diversity management practices	
Source: Syed, J., & Özbilgin, M. (2009). A relational framework for international transfer of diversity management practices. <i>The International Journal of Human Resource Management</i> , 20(12), 2435-2453.	
Move	Linguistic Representations
1	
2	The aim of this paper is to propose that a relational framework...
3	
4	We argue that the mainstream single-level conceptualizations.... Consequently, individual choices, organizational processes, and...
5	The paper proposes a relational framework that...

Table 4.C Example of abstract with Move 1 (Situating the Topic) 2 (Objectives), and 3 (Methodology) in Management

Title: Quality management in <i>Educating the Engineer for the 21st Century</i>.	
Source: Pfeifer, T. (2002). Quality management. In <i>Educating the Engineer for the 21st Century</i> .	
Move	Linguistic Representations
1	Quality management is already a successful concept... and chairs have been gathered at...
2	The article shows where and how...
3	Therefore in a first step the customers, products and processes of institutes and chairs are analyzed... Some of these approaches are exemplified by...
4	
5	

Table 5: The Moves of Technology Research Article Abstracts

No	Move 1	Move 2	Move 3	Move 4	Move 5	Total
1		x	x	x		3
2	x	x	x	x	x	5
3		x	x	x		3
4	x	x	x	x	x	5
5	x	x	x	x	x	5
6		x	x	x		3
7		x	x	x		3
8	x	x	x	x	x	5
9	x	x	x	x	x	5
10	x	x	x	x	x	5
Total	6	10	10	10	6	

Again, as shown in Table 5. it is found that among 10 research articles of accounting field there are only 3 abstract writing their Move 1 that is abstract 6 and 10, (Situating the topic), and all of them write their abstracts with Move 2 (Objective of the research), Move 3 (Methodology) and Move 4 (Results,) and Move 5, (Conclusion or recommendations.)

Table 5A: Abstract with 5 Moves in Technology

Title: A model for total quality management in higher education	
Source: Asif, M., Awan, M. U., Khan, M. K., & Ahmad, N. (2013). A model for total quality management in higher education. <i>Quality & Quantity</i> , 47, 1883-1904.	
Move	Linguistic Representations
1	...on factors that can facilitate or limit the implementation of information and... (ICTs) in clinical settings
2	... identified studies about interventions promoting ICT adoption by...
3	Content analysis was performed by two reviewers using... Perception of the benefits of the innovation (system usefulness) was...
4	Issues regarding design,... concerns, ... with ICT,... and time were the most frequent...
5	Our results suggest strategies that could effectively promote...

Table 5. B: Example of Abstract with Move 2, 3, 4, and 5 in Technology

Title: Organizational factors affecting Internet technology adoption	
Source: Del Aguila-Obra, A. R., & Padilla-Meléndez, A. (2006). Organizational factors affecting Internet technology adoption. <i>Internet research</i> , 16(1), 94-110.	
Move	Linguistic Representations
1	
2	Purpose – To explore the factors that affect...
3	It analyzed questionnaire-based data from...
4	The size of the company does not have any effect on....
5	The smaller the size of the firm, the greater the...

The analysis of 30 abstracts across the fields of accounting, management, and technology reveals variations in the application of rhetorical moves as stipulated in the theoretical framework: (1) situating the topic, (2) objectives, (3) methodology, (4) results, and (5) conclusions/recommendations. This discussion synthesizes findings presented in Tables 3, 4, and 5 and includes relevant citations to support the theoretical underpinnings of the rhetorical moves framework.

For the Accounting Field Analysis, it shows a significant disparity in how abstracts in the accounting field employ the five rhetorical moves. Based on Table 3, out of 10 research articles, only 4 abstracts (1, 2, 5, and 10) employed all five moves, indicating a complete rhetorical structure. Four abstracts included Moves 2, 3, 4, and 5, omitting Move 1 (situating the topic). One abstract used only Moves 1, 4, and 5, missing Move 2 (objective) and Move 3 (methodology).

Table 4 presents a broader view, indicating that 8 out of 10 abstracts employed Move 1 (situating the topic), while all 10 abstracts utilized Moves 2, 3, 4, and 5, showing a greater consistency in covering objectives, methodology, results, and conclusions/recommendations. However, Table 5 identifies another variation: Only 3 abstracts (6 and 10) employed Move 1. Despite this, all 10 abstracts included Moves 2, 3, 4, and 5, demonstrating a recurring tendency to emphasize objectives, methodology, results, and conclusions over the introductory move of situating the topic.

Discussion of Patterns across Fields

Abstracts are essential components of research articles, serving as concise representations of the full study and providing potential readers with key insights into the research objectives, methodology, results, and implications. As Hyland (2000) and Swales (1990, 2004) note, abstracts not only summarize the content but also perform a rhetorical function — persuading readers of the relevance and significance of the study. Despite their brevity, abstracts embody the disciplinary and communicative norms of academic discourse communities, as authors must balance informational and persuasive functions (Lorés, 2004; Samraj, 2005).

Nowadays, some present studies suggest that rhetorical move structures — systematic patterns in how abstracts are organized — vary across disciplines (Pho, 2008; Martín-Martín, 2005). In accounting research, for example, there appears to be a consistent emphasis on the practical and empirical components of research — objectives, methodology, results, and conclusions — corresponding to Moves 2–5 in Swales’ (1990, 2004) CARS model. Conversely, Move 1 (situating the topic), which involves introducing the research area and establishing its

importance, is frequently minimized or omitted. This pattern suggests a disciplinary preference for presenting empirical rigor and outcomes over contextual justification, possibly reflecting assumptions about the audience's familiarity with the field's core issues.

On the contrary, abstracts from management and technology studies may follow a different pattern due to their diverse epistemological foundations and interdisciplinary orientations. These disciplines often emphasize relevance, innovation, and problem-solving within broader societal and industrial contexts (Hyland, 2000; Bhatia, 2004). As a result, management and technology abstracts might include a more explicit Move 1 to establish context and highlight the research's applied significance. This difference underscores the role of disciplinary conventions in shaping rhetorical practices and authorial strategies (Salager-Meyer, 1990; Brett, 1994).

Rhetorical Moves and Disciplinary Variations

The analysis of rhetorical moves in abstracts is grounded in genre analysis, particularly in Swales' (1990, 2004) "Create a Research Space" (CARS) model, which identifies three major moves in introductions: establishing a territory (Move 1), establishing a niche (Move 2), and occupying the niche (Move 3). This framework has been extended by scholars such as Hyland (2000), Pho (2008), and Lorés (2004) to examine abstracts, typically divided into five moves:

Situating the research (Move 1)

Presenting the research (Move 2)

Describing the methodology (Move 3)

Summarizing the results (Move 4)

Presenting the conclusions or implications (Move 5)

In the accounting discipline, Move 1 is often underrepresented. Authors may omit explicit contextualization because accounting journals cater to specialized audiences presumed to be familiar with the field's established frameworks and recurring research problems (Posteguillo, 1999; Hyland, 2004). This omission suggests a disciplinary economy of expression — authors prioritize conciseness and efficiency, assuming readers' shared background knowledge. Moreover, accounting research tends to be empirically grounded and oriented toward problem-solving within financial systems, audits, and corporate governance, leading authors to foreground methods and results (Moves 3 and 4) (Brett, 1994; Djuwari, 2011).

Management and technology fields, by contrast, are characterized by interdisciplinary engagement and theoretical diversity. In management, Move 1 is often emphasized to position the study within broader theoretical or practical contexts such as organizational behavior, strategic management, or leadership (Connor & Mauranen, 1999; Bhatia, 2004). Similarly, technology research abstracts frequently use Move 1 to highlight the relevance of the study in addressing technological challenges or advancing innovation (Stotesbury, 2003). These disciplines, therefore, reveal a more balanced distribution of rhetorical moves, demonstrating how communicative purposes and disciplinary values shape abstract composition.

Accounting Abstracts: Empirical Focus and Audience Assumptions

Accounting abstracts' prioritization of Moves 2–5 aligns with the field's methodological rigor and empirical tradition. Accounting research often employs quantitative analyses, statistical models, and audit-based investigations, which naturally emphasize methodology (Move 3) and results (Move 4). As Swales (2004) points out, the function of an abstract in such fields is not only to inform but to convince readers of methodological soundness.

Studies by Pho (2008) and Tseng (2011) confirm that in hard-applied disciplines, including accounting and engineering, abstracts tend to emphasize data, methods, and findings, while downplaying theoretical justifications. This empirical orientation also reflects editorial expectations: accounting journals often prioritize concise, data-driven abstracts that highlight research outcomes rather than theoretical debates (Hyland, 2000; Brett, 1994). Djuwari (2011) further emphasizes that accounting authors assume their readership already possesses contextual awareness of financial reporting standards, auditing principles, or regulatory issues. Consequently, Move 1 — establishing the importance of the topic — may be perceived as redundant. This aligns with Swales' (1990) notion of "assumed shared knowledge" within disciplinary discourse communities. As a result, the rhetorical economy of accounting abstracts mirrors the professional and academic communication practices of the field itself: focused, concise, and data-oriented.

Comparative Perspectives: Management and Technology Abstracts

When compared to another field, management abstracts often adopt a more expansive rhetorical structure that includes all five moves. Because management research is interdisciplinary, drawing from psychology, sociology, and economics, authors must often justify their study's relevance and theoretical foundation (Connor & Mauranen, 1999; Hyland, 2004). Move 1, therefore, plays a critical role in establishing the study's significance, situating it within existing debates, and identifying gaps in knowledge.

The above can be related to such as in studies addressing leadership, organizational culture, or innovation, abstracts frequently begin by contextualizing the topic's relevance to contemporary business challenges before specifying objectives or methods (Bhatia, 2004; Samraj, 2005). Such rhetorical choices cater to a diverse readership — practitioners, scholars, and policymakers — who may not share the same theoretical background. The inclusion of Move 1 thus reflects management's communicative ethos: accessibility and relevance to a wide audience.

Technology abstracts similarly exhibit distinctive rhetorical strategies. Given the rapid evolution of technological innovations and the applied nature of research, authors often begin with Move 1 to underscore the societal or industrial problem being addressed (Stotesbury, 2003; Pho, 2008). For instance, abstracts in computer science or information systems frequently open with a statement about emerging challenges in data security, AI ethics, or system optimization. This move not only situates the research but also appeals to funding bodies, practitioners, and interdisciplinary readers. Thus, while accounting abstracts tend to internalize disciplinary assumptions, technology and management abstracts externalize relevance by explicitly connecting their research to broader contexts.

Rhetorical Patterns, Authorial Agency, and Editorial Influence

The variability in rhetorical structures across disciplines also reveals the dynamic interaction between authorial agency and institutional constraints. As Hyland (2000) notes, genre conventions are socially constructed and maintained through ongoing negotiation between authors and discourse communities. Authors' rhetorical choices are influenced by factors such as journal guidelines, reviewer expectations, and the perceived norms of academic excellence (Salager-Meyer, 1990).

In accounting, the omission of Move 1 may stem from the implicit editorial norm that abstracts should be succinct and empirically grounded. Authors who attempt to include extensive contextualization may risk exceeding word limits or deviating from established stylistic expectations (Swales & Feak, 2009). Conversely, in management and technology journals, editors often encourage broader contextual framing, as these fields value theoretical justification and practical applicability equally.

The interaction supports what Bhatia (2004) calls "genre colonization" — the process by which one field's communicative norms influence another. For example, as interdisciplinary research grows, accounting abstracts may gradually incorporate more contextual framing (Move 1) to align with international publishing standards that emphasize accessibility and cross-disciplinary communication (Lorés, 2004; Pho, 2008).

Pedagogical and Research Implications

Based on the above findings, they are proved to have significant pedagogical implications for academic writing instruction. Since rhetorical expectations differ across disciplines, English for Specific Purposes (ESP) and English for Academic Purposes (EAP) courses should train students to recognize and adapt to these disciplinary conventions. Hyland (2004) and Samraj (2005) advocate teaching rhetorical awareness — helping writers understand how abstract structures serve different communicative purposes in different contexts.

In terms of the accounting researchers, explicit instruction on Move 1 may enhance the clarity and persuasiveness of abstracts, particularly for international audiences unfamiliar with the field's assumptions. Training should emphasize how situating the research (Move 1) contributes to reader engagement, not merely contextual redundancy. Moreover, comparative analysis across disciplines can help novice writers discern the flexible application of moves — understanding when to expand, compress, or omit certain rhetorical elements (Pho, 2008).

From a research perspective, it can be claimed that corpus-based or cross-linguistic approaches to analyze how rhetorical moves vary not only across disciplines but also across languages and cultural contexts (Lorés, 2004; Martín-Martín, 2005). This can be referred to such as authors writing in English as a second language may exhibit different rhetorical strategies when composing abstracts for international journals, influenced by linguistic and cultural conventions (Connor & Mauranen, 1999; Djuwari, 2011).

In general, the evidence above highlights the disciplinary distinctions in rhetorical move structures among accounting, management, and technology abstracts. Accounting abstracts predominantly emphasize objectives, methods, results, and conclusions (Moves 2–5), often omitting Move 1 due to assumed shared knowledge and

empirical focus. Management and technology abstracts, by contrast, demonstrate more comprehensive use of all five moves, reflecting their interdisciplinary nature and emphasis on contextualization and applicability.

These differences underscore how academic writing practices are socially and disciplinarily situated — shaped by audience expectations, epistemological traditions, and institutional norms. Understanding such variations not only enriches our understanding of disciplinary discourse but also enhances pedagogical strategies for academic writing instruction. As Swales (2004) and Hyland (2000) suggest, awareness of genre-specific rhetorical practices empowers authors to navigate disciplinary conventions strategically, ensuring both communicative clarity and scholarly credibility. Future research could build on these insights by investigating diachronic changes in abstract writing, exploring how globalization, digital communication, and open-access publishing reshape rhetorical expectations in academic discourse communities.

V. Conclusion

This study provides exploratory evidence that accounting abstracts prioritize objectives, methodology, results, and conclusions (Moves 1 to 5A), while Move 1 (setting the topic) is omitted. This omission may indicate an implicit understanding of the relevance of the topic within the journal's scope or disciplinary norms. This finding is consistent with Swales' (1990, 2004) CARS model and Hyland's (2000) genre analysis, which emphasize how rhetorical moves adapt based on disciplinary conventions. Comparative analysis with management and technology abstracts may reveal further variation in adherence to these structures.

Limitations: This study is limited to accounting abstracts, which may not be fully representative of other disciplines or broader academic practices. Furthermore, the analysis does not include empirical data from a larger set of management and technology abstracts to provide a comparative picture, limiting generalizability across disciplines.

Recommendations: Future research requires comparative studies of rhetorical moves across disciplines to identify variations and similarities. Providing targeted training to authors, especially in locating their topics (Step 1), can improve the rhetorical completeness of abstracts and align them more effectively with disciplinary expectations.

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