

**RHETORICAL MOVES OF THE ENGLISH ABSTRACTS
FROM UNDERGRADUATE THESES
AND JOURNAL RESEARCH ARTICLES:
A COMPARATIVE STUDY OF ACCOUNTING DISCIPLINE**

THESIS

Submitted in partial fulfillment of the requirement for the degree of Sarjana
Pendidikan (S. Pd) in Teaching English



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ABSTRACT

Saputri, Elvin Eka (2024). *Rhetorical Moves of the English Abstract of Undergraduate Theses and of Journal Research Articles: A Comparative Study of Accounting Discipline*. A Thesis English Language Education Department, Faculty of Education and Teacher Training, Universitas Islam Negeri Sunan Ampel Surabaya. Advisors: Hilda Izzati Majdid, MA and Dr. Siti Asmiyah, M. TESOL.

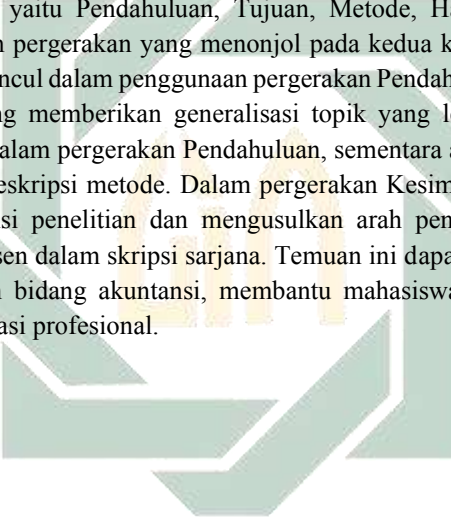
Keywords: *Rhetorical moves, abstract, undergraduate thesis, journal research article*

Rhetorical moves are the strategies that writers use to catch the audience's attention, provide information, or convince them in a piece of writing. Understanding rhetorical moves is crucial, especially in English for Specific Purposes (ESP) courses. This can help students improve their writing skills in specific fields, such as accounting. This study investigates the rhetorical moves employed in English abstracts of undergraduate accounting theses and international journal articles. While previous research has explored rhetorical strategies across disciplines, studies on the accounting field have been sparse, particularly in comparing student and international writing. The study adopted a qualitative research design and genre analysis approach. Using Hyland's five-move framework, this study analyzed two corpora of 50 undergraduate thesis abstracts from some universities in Indonesia and 50 journal article abstracts Scopus indexed Q2-Q3 published within the last 5 years. The findings reveal both undergraduate thesis and journal article abstracts included the five moves proposed by Hyland, which is Introduction, Purpose, Method, Product, and Conclusion. However, there are two prominent uses of the moves in both corpora, which are Purpose and Product moves. The occurrences of Purpose and Product moves is emphasizing the importance of clearly stating objectives and summarizing findings when writing the research abstract. On the other hand, distinctions emerge in the use of the Introduction, Method, and Conclusion moves. Journal abstracts tend to provide broader topic generalization and identify research gaps in the Introduction move, while undergraduate abstracts focus more directly on stating the purpose and describing methods in the Purpose move and Method move. Regarding the Conclusion move, journal abstracts generally evaluate the significance of the research and propose future directions, while it is often absent in undergraduate theses. The findings can inform the teaching of abstract writing in accounting, helping students align their work with professional communication standards.

ABSTRAK

Saputri, Elvin Eka (2024). *Rhetorical Moves of the English Abstract of Undergraduate Theses and of Journal Research Articles: A Comparative Study of Accounting Discipline*. A Thesis English Language Education Department, Faculty of Education and Teacher Training, Universitas Islam Negeri Sunan Ampel Surabaya. Advisors: Hilda Izzati Majdid, MA and Dr. Siti Asmiyah, M. TESOL.

Penelitian ini mengkaji pergerakan retorik yang digunakan dalam abstrak berbahasa Inggris pada skripsi sarjana akuntansi dan artikel jurnal internasional. Menggunakan desain penelitian kualitatif dan pendekatan analisis genre, studi ini menerapkan kerangka lima pergerakan Hyland untuk menganalisis dua korpus yang terdiri dari 50 abstrak skripsi sarjana dari beberapa universitas di Indonesia dan 50 abstrak artikel jurnal terindeks Scopus Q2-Q3 yang diterbitkan dalam 5 tahun terakhir. Hasil penelitian menunjukkan bahwa kedua jenis abstrak mencakup lima pergerakan yang diusulkan oleh Hyland, yaitu Pendahuluan, Tujuan, Metode, Hasil, dan Kesimpulan. Namun, terdapat dua penggunaan pergerakan yang menonjol pada kedua korpus, yaitu pergerakan Tujuan dan Hasil. Perbedaan muncul dalam penggunaan pergerakan Pendahuluan, Metode, dan Kesimpulan. Abstrak jurnal cenderung memberikan generalisasi topik yang lebih luas dan mengidentifikasi kesenjangan penelitian dalam pergerakan Pendahuluan, sementara abstrak sarjana lebih fokus pada pernyataan tujuan dan deskripsi metode. Dalam pergerakan Kesimpulan, abstrak jurnal umumnya mengevaluasi signifikansi penelitian dan mengusulkan arah penelitian masa depan, sementara pergerakan ini sering absen dalam skripsi sarjana. Temuan ini dapat menginformasikan pengajaran penulisan abstrak dalam bidang akuntansi, membantu mahasiswa menyelaraskan karya mereka dengan standar komunikasi profesional.



UIN SUNAN AMPEL
SURABAYA

TABLE OF CONTENT

PERNYATAAN KEASLIAN PENULISAN	ii
ADVISOR APPROVAL SHEET	iii
EXAMINER APPROVAL SHEET	iv
DEDICATION SHEET	v
ABSTRACT	vi
TABLE OF CONTENT	viii
LIST OF TABLES	x
LIST OF APPENDICES	xi
CHAPTER I INTRODUCTION	1
A. Background of the Study	1
B. Research Questions	9
C. Objectives of the Study	10
D. Significance of the Study	11
E. Scope and Limitation of the Study	12
F. Definition of Key Terms	13
1. Rhetorical Moves.....	13
2. Abstract.....	13
3. Undergraduate Thesis.....	14
4. Journal Research Article.....	15
CHAPTER II LITERATURE REVIEW	16
A. Theoretical Framework	16
1. Rhetorical Moves in Research Writing.....	16
2. Genre Analysis.....	18
3. Genre-based Strategies.....	20
4. Move-Step Analysis in Research Abstract.....	25
B. Previous Study	27
CHAPTER III RESEARCH METHOD	36
A. Research Design	36
B. Research Subject	37
C. Data and Source of Data	37

D. Data Collection Technique	38
E. Research Instrument.....	39
F. Data Analysis Technique	42
G. Trustworthiness	44
CHAPTER IV RESEARCH FINDING AND DISCUSSION	45
A. Findings.....	45
1. Rhetorical Moves Employed in English Abstracts from Undergraduate Thesis and Journal Article	45
2. Similarities and Differences in Rhetorical Move between the English Abstracts of Indonesian Undergraduate Thesis and Those of International Journal Articles in Accounting Discipline	84
B. Discussion.....	94
1. Rhetorical Moves in English Abstracts from Undergraduate Thesis and Journal Article	95
2. Similarities and Differences in Rhetorical Move between the English Abstracts of Indonesian Undergraduate Thesis and Those of International Journal Articles	101
CHAPTER V CONCLUSION AND SUGGESTION	133
A. Conclusion.....	133
B. Suggestion	134
REFERENCES.....	136

UIN SUNAN AMPEL
S U R A B A Y A

LIST OF TABLES

Table 3. 1 Hyland's (2004) Model of Rhetorical Moves in Abstract.....	41
Table 3. 2 Analysis of Move Structure in Abstract.....	42
Table 4. 1 Introduction Move of Undergraduate Thesis Abstracts Exemplifying each University.....	48
Table 4. 2 Introduction Move of Journal Article Abstracts Exemplifying each Journal.....	52
Table 4. 3 Purpose Move of Undergraduate Thesis Abstracts Exemplifying each University.....	56
Table 4. 4 Purpose Move of Journal Article Abstracts Exemplifying each Journal	57
Table 4. 5 Method Move of Undergraduate Thesis Abstracts Exemplifying each University.....	60
Table 4. 6 Method Move of Journal Article Abstracts Exemplifying each Journal	66
Table 4. 7 Product Move of Undergraduate Thesis Exemplifying each University.....	71
Table 4. 8 Product Move of Journal Article Abstracts Exemplifying each Journal.....	71
Table 4. 9 Conclusion Move of Undergraduate Thesis Exemplifying each University...	74
Table 4. 10 Conclusion Move of Journal Article Abstracts Exemplifying each Journal .	76
Table 4. 11 Move Pattern Occurred in Two Corpora.....	82
Table 4. 12 Differences and Similarities of Rhetorical Moves in Two Corpora	84

LIST OF APPENDICES

APPENDIX 1	141
APPENDIX 2	142
APPENDIX 3	143



UIN SUNAN AMPEL
S U R A B A Y A

REFERENCES

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