

**Authorial stance in accounting PhD theses in a
Nigerian university**

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Abstract

Stance has emerged in the literature on academic writing in a major way, and as an important and pervasive mechanism by which academic writers ‘inhabit’ their writing and give it distinctiveness (Baynham, 2011; 2014). In this study, I investigate what linguistic markers of stance accounting PhD authors are more frequently used in Bayero University Kano, Nigeria and what factors might constrain or influence their use. I draw primarily on a corpus-based textual analysis but complement this with a consideration of institutional and disciplinary factors which might explain why the writers investigated write as they do. I employ nine participants: six accounting PhD authors and three accounting PhD supervisors. I compile a corpus of six accounting PhD theses from Bayero University, Kano, Nigeria (BUK corpus), and an accounting sub-corpus: four accounting UK PhD theses (UK corpus) for comparative analysis with the BUK corpus.

The result of comparative corpus-based textual analysis between BUK theses shows that there are certain similarities and differences in terms of using stance markers. For example, in terms of similarities all the six authors use higher frequencies of booster than the other categories of stance markers in their result sections; whereas in their conclusion section they all use higher frequencies of hedges than the other categories of stance markers. They also use few restricted typologies of each category of stance markers. On the other hand, there are certain differences in using stance markers, for example, only two out of the six authors use explicit self-mention features. Overall comparative results show that three authors use higher frequencies of hedge than the other categories of stance markers; whereas two authors use higher frequencies of booster than the other categories of stance markers; and one author use same frequency for both booster and hedge.

The result of comparative corpus-based textual analysis between the BUK and UK corpora still shows there are certain similarities and differences that both corpora have higher frequencies of hedges than the other categories of stance markers. On the other hand, UK corpus has higher frequencies of attitude markers, neutral stance markers, explicit self-mention features; whereas BUK corpus has higher frequencies of hedge and booster.

The contextual data however suggests that several factors might have constrained some of the accounting PhD authors (BUK) to use explicit self-mention features. Some of the factors are: the traditional practices of the University and Department discouraging the students to make themselves explicitly present through the use of personal pronouns; unequal power relationship between lecturers and students; a lack of explicit assumptions of academic writing, as well as absence of explicit statements or rules provided regarding the use of linguistic markers of stance in feedback provided during the supervision process.

This study proposes an additional analytic category of stance into Hyland's model, influenced by Mushin's factual epistemological stance. The new category is neutral epistemic stance. Unlike previous studies which deal only in parts of theses, this study deals with theses as complete texts in order to add our understanding and knowledge on what linguistic markers of stance are more frequently used in the discipline of accounting across whole macrostructures of the theses particularly at BUK.

On the basis of these findings, this study recommends a more broadly a genre-sensitive approach to the teaching of academic writing, including explicit teaching of linguistic markers of stance rather than traditional grammar only. It also recommends raising of awareness of the students on the institutional/social practices in relation to the construction of the PhD thesis, such as the norms and conventions of the discourse community.

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List of abbreviations

AGS	Australian genre studies
APH	Accounting postgraduate handbook
BMAS	Benchmark minimum academic standard
BUK corpus	Bayero University Kano, corpus
EAP	English for academic purposes
ELF	English as a lingua franca
ESP	English for specific purposes
GA	Genre analysis
GEAP	General English for academic purposes
GPSH	General postgraduate student handbook
NNS	Non-native speakers of English
NSE	Native speakers of English
NUC	National universities commission
RA	Research article
UK corpus	Four accounting PhD theses written by UK students

Chapter one

1.0 Introduction

Stance has emerged in the literature on academic writing in a major way, and as an important and pervasive mechanism by which academic writers ‘inhabit’ their writing and give it distinctiveness (Baynham, 2011, 2014). Stance is also concerned with ‘adopting a point of view in relation to both the issues discussed in the text and to others who hold points of view on those issues’ (Hyland, 2005: 175). Furthermore, ‘any published research paper anticipates a reader’s response and itself responds to a larger discourse already in progress’ (Hyland, 2005: 176). Flowerdew (2000, 2015) also asserts that English language has been established as the de facto international language of academia. He states further that academic English mechanisms is not only grammatical knowledge but includes other knowledge about language use-in-context which are captured by genre-sensitive and functional approaches. I now discuss the concept of accounting as a discipline.

1.1 Accounting as a discipline

There are a lot of debates regarding the status of accounting whether it is a discipline or not. For example, Demski (2007) argues that accounting is not a discipline on the basis that the concept of ‘discipline’ refers to ‘academic as pertaining to areas of study that are not primarily vocational or applied, as the humanities or pure mathematics’ (p: 153). He argues further that the instruction of accounting is primarily first-job vocational. In other words, the curriculum of accounting is hugely concerned with preparing the students for an initial job (p: 153). However, this argument does not hold water on the basis that other academic disciplines also prepare students for initial job. For example, in the Nigerian context the discipline of education prepares students to take up teaching jobs at primary, secondary, as well as tertiary institutions, such as colleges of education and polytechnics.

On the other hand, scholars such as Fellingham (2007) argues that accounting is a discipline on the basis that at university level it is a ‘citizen’, which has a ‘full academic citizenship’ because it contributes to the academy. Fellingham (2007: 160) claims further that the discipline of accounting serves the accounting profession because the profession would have access to creative ideas and innovative thinking

from the discipline, which serves as one of the main contributions of the discipline of accounting in a university setting. He also asserts that the curriculum at the university level 'would be less vocational and entry-level oriented' (p: 160). In other words, the emphasis is not on teaching of rules and regulations but rather is on scholarly independent thinking. Thus, accounting from the perspective of this argument is considered as a discipline because is not only concerned with preparing of students for vocational jobs but rather is also a 'full academic citizenship'; because it also 'shares ideas with community of scholars and to advance scholarship' (Fellingham, 2007: 160). I align with Fellingham that accounting is not only concerned with preparing students for initial-job but rather is a 'full academic citizenship' in a university setting, which promotes advancement of scholarship. I will discuss this point more under the status of accounting in the Nigerian context. I now turn my attention to discuss the relationship between accounting and other relevant disciplines.

1.1.1 Relationship between accounting and other relevant disciplines

Like the concept of discipline of accounting, there are also debates on the relationship between accounting and other relevant disciplines. For example, some are of the view that accounting is not a discipline and consider it as part of the discipline of economics; whereas others argue that it belongs to the discipline of management (Cong, 2013). For the former group of the argument bases their position on the practice of accounting research and education, which they believe that accounting draws primarily on the theory of economics. The latter group argues that at higher education, department of accounting 'often set up in the business college' (Cong, 2013: 128). Regardless of this argument, I will briefly discuss the relationship between accounting and other relevant disciplines.

1.1.2 Relationship between accounting and economics

Accounting is concerned with recording of financial transactions, involving analysing, summarising, as well as reporting them (Investopedia, 2015). This suggests that accounting is operating on the basis of 'principles of relevance, timeliness, comparability and consistency of information or reports' (Investopedia, 2015: 1). Accounting uses a global standard of operation which any firm, institution, organisation or country would follow 'in order to facilitate a general understanding of a financial situation' (Investopedia, 2015: 1). Thus, some consider accounting as

‘medium of communication between businesses’, on this basis the financial statement or reporting provides the ‘performance and general financial status of an entity to all stakeholders and interested parties’ (Investopedia, 2015: 1).

On the other hand, economics is primarily concerned with the ‘efficient allocation and distribution of resources in order to fulfil unlimited wants’ (Investopedia, 2015: 1). It has two broad areas: microeconomics and macroeconomics. The former deals with individual behaviour in relation to the use of resources such as time, skills, capital and so on; whereas the latter is concerned with how ‘goods and services are produced and distributed across economies, national or even international’ (Investopedia, 2015: 1). This implies that economics is concerned with how economies function in relation to some specific variables, such as resources, population, and technology on the assumption that people are rational (Investopedia, 2015: 1).

WikiDifference (2017) claims that both accounting and economics have some similar concepts such as cost, profit and depreciation but ‘certain concepts possess substantially different meanings and interpretations’ (p: 1). Accounting operates on the basis of some principles which support and prove its actions. On the other hand, economics is solely depending on its assumption, ‘which are partly based on their own interpretation of what accountant delivers’ (WikiDifference 2017: 1). Accounting employs various approaches and techniques in order to track and analyse expenses, revenue and budgets; whereas economics is primarily concerned ‘with charting and interpreting financial patterns’ in order to understand economic behaviour which would guide stakeholders in making major decisions in relation to some issues such as tax policy and national debt (WikiDifference 2017: 1). In other words, accounting provides the data that economics needs to analyse which would enable them to take certain decisions about the economy.

1.1.3 Relationship between accounting and business management

Some scholars argue that ‘accounting and business management are closely related’ on the basis that business management is solely depending on accounting information in order to make decisions in relation to financial affairs (www.iedunote.com). In this respect, accounting provides all the necessary financial information to the business management; whereas business management utilises such financial information to

take appropriate decisions with regard to ‘project planning and implementation of a business concern’ (www.iedunote.com). In other words, both accounting and business management are related to each other, because accounting provides financial reporting to business management; whereas business management uses such financial reporting to implement project or appropriate decisions with regard to financial activities of an entity. Thus, as noted at higher education accounting is more to do with sharing of intellectual ideas, innovation and advancement of scholarship among discourse communities in relation to financial recording and transaction. On the other hand, business management is more to do with sharing of intellectual ideas, innovation and advancement of scholarship among discourse communities with regard to overall managing a business.

1.1.4 Relationship between accounting and statistics

Like accounting and business management, accounting and statistics are also closely related to each other, because their main objective is to do with arithmetic figures that would be logical, understandable as well as presenting the figures in a form of statement by making them applicable to stakeholders in an entity (www.iedunote.com). In other words, statistics is specifically concerned with collecting, classifying and analysing quantitative data of some events and such information can be presented to the organisations or individual concerned (www.iedunote.com). On the other hand, as noted above accounting is concerned with recording financial transactions and financial statements, which necessitates interpretation and presentation of financial reporting in form of charts, tables and graphs (Siddiqui, 2015). Siddiqui argues further that the knowledge of creating charts, tables and graphs can be attained through the discipline of statistics (Siddiqui, 2015:1). This indicates that accounting relies on some statistical knowledge to prepare financial recording and statements. For example, accounting uses price indices by creating tables and the interpretation of the tables involves ‘relative comparison by means of ratio analysis’ which all involve the knowledge of discipline of statistics.

1.1.5 Relationship between accounting and mathematics

Like other disciplines mentioned above mathematics too also relates to the accounting. Accounting in some stages uses multiplication, addition, division, and subtraction of arithmetic, which are all tools of mathematics (www.iedunote.com). Accounting also uses that language of mathematics to express all its transactions and events (www.iedunote.com). For example, in trial balance and financial statements, preparation of ledger and journal, all these involve the application of mathematical principles. Thus, accounting is deeply related to mathematics because it is heavily relied on using mathematical principles and tools in order to prepare financial information and transaction. I now turn to discuss a lack of applied linguistic research into the discipline of accounting.

1.2 Lack of applied linguistic research into the discipline of accounting

As noted above, one of the academic English mechanisms for effective academic writing is the marking of stance and several studies on the use of linguistic markers of stance across disciplines and contexts have been conducted (Hyland, 2005a; Charles, 2006a; Peacock, 2006; Duenas, 2007; Shehzad, 2007; Pho, 2008; Hu and Cao, 2011a; Kuteeva, 2012; Aull and Lancaster, 2014; Kondowe, 2014; Afshar, Asakereh and Rahimi (2014) and McGrath, 2016;). However, there is a lack of published research in the African universities on the use of linguistic markers of stance in the discipline of accounting particularly at Bayero University, Kano, Nigeria. The idea for this study developed in my mind and several studies suggested further research to explore various contexts, disciplines and genres (Pho, 2008; Kuteeva, 2012; Aull and Lancaster, 2014; Kondowe, 2014; Peacock, 2006; Hu and Cao, 2011a; McGrath, 2016; Hyland and 2005a). As a result of this, I decided to investigate what linguistic markers of stance accounting PhD authors typically use in Bayero University Kano, Nigeria. I also investigate whether there are contextual factors which might constrain or influence their use of linguistic markers of stance.

In this study linguistic markers of stance were analysed and quantified between six accounting PhD theses (BUK). The corpus-based results of the BUK corpus were compared with a reference corpus of four accounting PhD theses (UK). The rationale for this is to get more insights on what linguistic markers of stance the discipline of

accounting at BUK typically use in the construction of knowledge on the basis that disciplinary discourse, epistemology and the use of linguistic features vary across disciplines, genres and contexts (Hyland, 2007; Becher and Trower, 2001; Swales, 1990; and Widdowson, 1998). I now turn to provide the general aim and objectives of the study.

1.3 Aim and objectives of the study

A number of studies have been conducted on the use of linguistic markers of stance across disciplines, genres and contexts. However, I have noted above the importance of stance in academic writing. It is also coupled with an absence of published research on what linguistic markers of stance in the discipline of accounting typically use in the construction of knowledge at Nigerian universities such as BUK. Furthermore, previous studies have advocated further research on the use of linguistic markers of stance across disciplines, genres and contexts. As a result of this, the main aim and objectives of this study is to investigate what linguistic markers of stance the discipline of accounting typically use in the construction of knowledge at BUK. As noted above, scholars have claimed that disciplinary discourse, epistemology, as well as use of linguistic features vary across disciplines, genres and contexts (Hyland, 2007; Becher and Trower, 2001; Swales, 1990; and Widdowson, 1998). So secondly, this research seeks to explore the context of writing of the accounting PhD authors (BUK) which might have constrained or influenced their use of linguistic markers of stance.

1.4 Motivation for the study

The primary motivation for this study is practical as it emerged from my own observations and experiences as a learner, researcher, as well as English for Academic/Specific Purposes teacher. In many instances both teachers and students consider academic writing mechanism simply as knowledge of traditional grammar. However, the notion of 'academic English mechanism,' involves not only on the knowledge of traditional grammar rather it encompasses other kind of genre-sensitive approaches, involving language use-in-context, functional approaches, including teaching of linguistic markers of stance (Charles, 2006a,b; and Thompson, 200; and Flowerdew, 2000, 2015). For example, Kondowe (2014) examines hedges and boosters in the discipline of literature. He finds that literature PhD students use a higher frequency of hedges, three times greater than the frequency of boosters. He

argues further that ‘literature, as a subject belongs to art, is very personal and subjective’ (p.217) that the work of art might not be presented as factual on the basis that it is heavily relied on personal perception and judgement. Moreover, the practical motivation in this study is also to contribute to the understanding on what linguistic markers of stance writers in the discipline of accounting typically use in the construction of knowledge to express their own points of view in relation to the informational content and their readers, as well as to signal membership of their disciplinary community. Following this, the present study aims to provide an account of what linguistic markers of stance the discipline of accounting typically use at BUK in the construction of knowledge. The kind of analysis that the present study seeks to undertake draws on my own typology of linguistic markers of stance. (see **Table 24**). I now turn my attention to an overview of the research approach.

1.5 My research approach

In order to assist readers frame this study, I briefly give an overview of the defining methodological features of my approach. However, a full description of its methodological approach will be discussed in Chapter Four. The research approach of this study draws on both the positivist and interpretivist/constructivist traditions of inquiry. It also follows both quantitative and qualitative methodologies. The research design of this study is characterised as follows:

- a. Data were collected using multiple instruments (PhD theses, interviews, documents and sample of written corrective feedback).
- b. A corpus data of naturally occurring accounting texts were collected.
- c. The naturally occurring texts were analysed by identifying linguistic markers of stance by looking at the cotexts/contexts.
- d. The identifying linguistic markers of stance were quantified. The quantitative approach reflects positivist philosophical position which views the construction of knowledge based on objectivity, implying that if same research questions are applied same methodological procedures by different researchers the same results would be obtained.
- e. The quantified linguistic markers of stance informed the exploration of the context of writings. This contextual dimension reflects qualitative approach based on the interpretivist/constructivist philosophical perspective

- f. Interviews were conducted with the primary participants, as well as documents analysis. This reflects a qualitative approach based on interpretivist/constructivist philosophical perspective, which emphasises that people's experiences and perspectives are subjective and social reality may change and can have multiple perspectives (Hennink, Hutter and Bailey, 2010).
- g. I have taken various steps which could enhance the quality of the research regarding the reliability, and validity of the research findings, as well as ethical consideration as can be seen in Chapter Four.

1.6 My personal experience as an applied linguistic researcher and teacher

I developed a keen interest in English language study when I was in junior secondary school. I could recall our Principal then whenever we were attending assembly session was advising us to read any paper which we came across. I heeded such advice. I studied teaching English language programme (Nigeria Certificate in Education, NCE) and also Bachelor of Arts, Education English (B.A. ED). At undergraduate level, there were some modules that were compulsory and others elective; among the compulsory modules we were required to register on was (EAP). This module was compulsory for BA. Ed. students. I learnt a lot. However, when I computer-searched EAP courses in the United Kingdom universities to apply for my MA programme I discovered a 'fascinating revelation'. The contents of the module in the United Kingdom universities were in sharp contrast with that of Nigerian universities. For example, in the Nigerian universities the module was only concerned with teaching writing skills, such as development of paragraph and traditional grammar; whereas in the UK's universities the programme was concerned with research in academic and professional English, course design and assessment, teaching strategies, theories and practices regarding academic and professional English. This developed my further interest in the course, which I studied at MA level. In addition, being an applied linguistic researcher and teacher. I developed further interest to study PhD programme on disciplinary discourse particularly the use of linguistic markers of stance in the discipline of accounting in relation to a PhD genre. I also noted above, there was a need to explore this area in the context of African universities such as BUK.

During this journey of PhD programme I learnt a lot and negotiated multiple positions with my supervisors as scholars argue that there are considerable variations in expectations across disciplines, and supervisors with regard to what a thesis should look like (Dudley-Evans, 1993, 1999; Thompson, 1999, 2012; Paltridge, 2002; and Swales, 2004). For example, sometimes I positioned myself in such a way that my supervisors did not understand what I meant, in such instances we had to sit down together and I made elaborate explanation to justify my position. In some instances, my supervisors agreed with my position. However, at certain cases my supervisors did not agree with my points of view, as such I had to accept their own points of view on the basis of their justification. Furthermore, in some instances we had to negotiate a new position which was different from both of our points of view. This is consonant with what Prior (1995) has asserted that: a thesis is more than its rhetorical structure, in that several factors influence decisions of the students about the form of their theses; and the extent to which students have been offered some advice on the organisation and positioning of their theses. Thompson (2012) has also argued that writers must position themselves with regard to their thesis subject matter, as well as within a disciplinary community. These factors clearly make a PhD thesis to have different variations even within the same disciplines because of the multiple positions which characterise its productions, as well as how supervisors want a thesis to look like.

1.7 Overview of the thesis

This thesis consists of eight chapters. **Chapter Two** gives an overview of Nigerian educational system particularly PhD programme in the discipline of accounting at Bayero University, Kano, Nigeria. In **Chapter Three**, I begin with a discussion of context of academic writing within which the students are writing: research traditions, the ontological and epistemological questions about knowledge on which might influence the participants' use of linguistic markers of stance and also influence my study, the discipline, the discourse community, and the concepts of discourse and genre. I introduce the concepts of stance as well as evaluating some previous frameworks of stance, including Hyland's model of linguistic markers of stance. The Chapter also reviews previous studies and then justifies the rationale for the current study. It then provides the research questions. **Chapter Four** describes the methodological approaches that I have adopted in this research. It begins with the research paradigm which I have adopted, mixed-methods approach. I then provide the

procedures and instruments for data collection. I also describe the principles and procedures for the creation of the two corpora, BUK and UK, which I use in this study. I then explain the strategies for discourse analyses, an integration of corpus-based and institutional and disciplinary approaches to discourse analysis, which I adopt in this study. I also discuss some of the methodological concerns, ethical issues, as well as trustworthiness of the study.

Chapter Five deals with the quantitative corpus-based textual analysis. I present the results of frequencies of linguistic markers of stance between the six theses across their whole macrostructures (BUK). I then provide top ten most frequent linguistic markers of stance between the six theses. I move to compare the results of the linguistic markers of stance identified in the BUK corpus, with the results of such features in the UK corpus. I also compare top ten most frequent linguistic markers of stance across the two corpora.

In **Chapter Six**, I present the results of the exploring the context of writing of the accounting PhD authors (BUK). Firstly, I present the results of the documents analysis, including some postgraduate handbooks, as well as samples of written corrective feedback provided to the accounting PhD authors. Finally, I present the results of the interviews with the participants through the use of thematic analysis.

Chapter Seven summarises the general findings and discusses the findings in relation to the research questions.

In **Chapter Eight** I briefly summarise the findings, I then provide the contribution of the study. I also discuss the teaching implication of the research. I also explain some limitations of the study, and provide some recommendations for future research.

1.8 Summary of the chapter

As noted above this chapter situates this study, as well as provides a framework that readers would follow. I first discuss the general aim and objectives of the study. I then briefly provide motivation for the study. I also give an overview of my research approach, as well as an overview of the thesis. In the next chapter (two), I will give an overview of the institutional context of my study. The rationale is to give readers a

glimpse picture of the institutional context of this study. I now turn to the context of the Nigerian educational system in relation to my study.

Chapter Two

2.0 The Nigerian educational context

I noted above that I will offer an overview of the institutional context of this study. The rationale for this is to provide important contextual background of the study by giving an overview of the educational environment in which this study is situated. I begin by briefly highlighting the status of English language in Nigeria. Next, I discuss the status of accounting in Nigeria. I then give a brief history of Bayero University, Kano, Nigeria. I move to the history of the establishment of the Department of Accounting as a discipline in the University. I then describe the nature and requirements of the accounting PhD programme in the Department.

2.1 The English language in Nigeria

Nigeria belongs to the outer (or extended) circle of English language category (Kachru, 1985); although in recent years there have been heavy criticisms of this category (Atay and Ece, 2009). English language in Nigeria is a second language. It is an official language, as well as language of instruction from primary three to tertiary levels in Nigeria (National Policy on Education, 2004).

In Nigerian universities, which my research is situated, English for Specific Purposes (ESP) has not been given much attention; although a module with this name is in the national universities curriculum, but the module is currently taught only to English language major students (National Universities Commission, hereafter NUC, 2007). On the other hand, General English for Academic Purposes (GEAP) is a compulsory module and is being taught to all students from all the disciplines under the name: Use of English (NUC, 2007). This implies that the Nigerian universities' curriculum does not provide teaching of ESP across disciplines, which suggests that all disciplines are being taught GEAP. In other words, all students from across various disciplines such as Sciences, Social Sciences, Arts and Humanities are being taught the same contents. For example, composition, this contrasts with the arguments of many scholars mentioned in Chapter One, that disciplinary discourses vary across disciplines in terms of norms, beliefs, and conventions (Hyland, 2007, 2009b; Bhatia, 1993, 2004; Becher and Trowler, 2001). However, at postgraduate levels the ESP/EAP is still not being

taught, instead a research module is being taught across academic disciplines. In the next section, I discuss status of accounting in Nigerian educational system.

2.2 Status of accounting in Nigerian educational system

Before the Nigerian independence in 1960, accounting was not a major course studied at any of the Nigerian higher educational institutions, and still after the Nigerian independence accounting was only studied in commercial secondary schools, which was considered as a vocational/commercial subject (Akhidime and Eriabie, 2013). Those categories of accounting students were served as auditors and accountants in private and public organisations despite the fact that none of them possessed any valid professional accounting qualifications (Akhidime and Eriabie, 2013). This implies that before the Nigerian independence and immediately after the independence accounting was not taught at any Nigerian higher educational institutions, but rather it was taught at secondary schools as a means of preparing students for securing initial jobs as accountants and auditors. The subject then was considered as vocational subject.

Later accounting was begun to get a recognition from vocational subject to fully fledged academic discipline in Nigerian higher educational institutions (Akhidime and Eriabie, 2013; Okafor, 2012; Fatokun & Ojo, 2004). The training and production of accountants are being conducted by both academic institutions and professional accounting bodies (Okafor, 2012). The academic mode of accounting education is run by Nigerian universities and polytechnics; whereas the professional mode of accounting is run by professional bodies such as Institute of Chartered Accountant of Nigeria (ICAN) and the Association of National Accountants of Nigeria (ANAN) (Akhidime and Eriabie, 2013; Okafor, 2012; Fatokun & Ojo, 2004).

Regarding the academic mode of accounting education in the Nigerian higher educational institutions, the accounting syllabi at the university level is preparing students with more academic orientation for further academic pursuit and managerial positions. On the other hand, the syllabi of the polytechnic is preparing students with skills and training of professional bodies such as ICAN and ANAN (Akhidime and Eriabie, 2013; Okafor, 2012; Fatokun & Ojo, 2004). This suggests that accounting students at the university level acquire more skills and training which will prepare them for future academic pursuit, as well as professional jobs; whereas accounting

students at polytechnic levels acquire skills and training towards the professional qualifications. It also indicates that there is a dichotomy between professional accountants with a university certificate degree and that of professional accountants without a university certificate degree. Because both the university and the professional accounting bodies do not have a 'reciprocal recognition for each other's final certificates' (Akhidime and Eriabie, 2013: 242). For example, the Nigerian universities consider ICAN and ANAN certificates as professional non-degree certificates; whereas ANAN and ICAN do not provide a direct membership for Nigerian university accounting graduates.

At postgraduate level, the curricula are specifically designed for 'intensive academic and research exposure geared towards producing top business executives and university academia' (Okafor, 2012: 206). Nigerian accounting postgraduate students could specialise in a number of areas of specialisation such as financial accounting, accounting and auditing, taxation, finance and so on. Fatokun & Ojo, (2004) posit that there are a number of opportunities for the successful Nigerian accounting postgraduate students to either work in the university as lecturers to continue with teaching and research or to go into professional accountancy practice outside the academia such as in the industries. This suggests that in the Nigerian universities the accounting postgraduate programme prepares students for both intensive academic research exposure, as well as top professional accounting practice.

2.3 The discipline of accounting at Bayero University, Kano

It is pertinent here to give a brief history of Bayero University Kano, Nigeria before I discuss the status of discipline of accounting in the University.

2.3.1 Bayero University, Kano, Nigeria (BUK)

Bayero University, Kano was established in 1960 (BUK, 2014). It was formally situated within the School for Arabic Studies (SAS) in the ancient city of Kano; and later relocated to its permanent site (now old campus) within the vicinity of Dukawuya gate and Kabuga axis (BUK, 2014). In 1964 the University was renamed: Abdullahi Bayero College and admitted its first set of ten BA undergraduate students under an affiliation with Ahmadu Bello University (ABU) (BUK, 2013). In 1975 it obtained a status of a University College 'with the right to award degrees on behalf of ABU, Zaria

and with its own Governing Council (BUK, 2014). It obtained a full autonomy as a university in 1977 and became Bayero University, Kano (BUK) under Decree number 79 of 1979 (BUK, 2014). The new campus of the University is now situated at Rimi Gata, Gwarzo, Road, Kano. The University runs various academic disciplines at both undergraduate and postgraduate levels. It is a conventional university, where it runs both 'hard and soft disciplines' courses. One of those academic disciplines is accounting, which runs by the Department of Accounting.

2.3.2 The Department of Accounting, Bayero University, Kano, Nigeria

The Department of Accounting was established in 2000 as a discipline within the management sciences in the University. The Department runs both undergraduate and postgraduate programmes. It also offers PhD programme, as well as professional courses, such as Masters in Treasury Management.

Like in other Nigerian universities, in BUK too the discipline of accounting prepares students in both initial-jobs and future academic pursuit. For example, the mission statement of the Department says:

To produce intellectual, technically and ethically sound accounting graduates that can give selfless, competent and value adding services to the society and who are capable of qualifying as professional accountants, through a team of very dedicated staff, who place high premium on research and effective teaching (APH, 2012: 1)

This indicates that the mission statement of the discipline of accounting in this Department is concerned with both initial-jobs and future academic pursuit, unlike in the Nigerian polytechnics where more emphasis is given to professional certificates. For example, some of the objectives of the undergraduate programme of the discipline of accounting which enshrine in the Benchmark Minimum Academic Standards state that:

1. To produce high level accounting personnel that can contribute to the development of accounting practice through researches and publications.
2. Provide training aimed at improving and upgrading the existing and potential manpower needed for national development (NUC BMAS, 2014: 19).

This clearly shows that the discipline of accounting in the Department functions as both preparing students for further academic pursuit through research and publications, and also prepares students for professional accounting practices outside the academia. For example, in terms of preparing students for further academic pursuit, one of the requirements for the undergraduate students is to write a research project based on empirical study or library based research. The students must 'present a research-based report of not less than 2,000 words at the end of the session (NUC BMAS, 2014: 35). On the other hand, students must undertake an industrial training which would prepare them for professional practice of accounting outside the academia:

The University /Department should arrange for students placement in accounting firms, banks, industrial environment to enable them gain practical experience. Students are to report their experiences (NUC BMAS, 2014: 33).

The Department also runs professional courses which prepare graduates to acquire advanced accounting, financial management and auditing skills, which could assist the graduates to improve the prudent management of their respective organisations. Example of such programmes is Postgraduate Diploma in Accounting and Finance. This programme aims at improving graduates' skills to meet up his/her organisation's prudent management. Therefore, the certificate is not an academic certificate rather is a professional certificate.

2.3.3 The accounting PhD programme

The accounting PhD programme was begun in 2005 after five years of the establishment of the Department. The philosophy of the programme as enshrined in the Accounting Postgraduate Handbook (hereafter APH, 2012) is:

to train students and provide them with the opportunity to pursue a research degree structured to provide a formal education leading to overall leadership in learning, character development and research (p.43)

Unlike at undergraduate level where the objectives of the programme are both concerned with preparation of students for initial-jobs and preparing them for further academic pursuit. At PhD level the objectives are centrally focused on the advancement of scholarship and research as can be read below:

- a. Train both academic and research accounting scholars of educational and research institutions for high-level manpower development
- b. Expose the students to nature of the contemporary issues in accounting and finance at the local and international levels
- c. Enable the students appreciate and prepare for the growing challenges facing the accounting discipline;
- d. And to enable the students to appreciate the mechanics of building accounting theories into specific decision-making process (APH, 2012: 43).

Thus, the Department produces both professional graduates, who will be working outside the academic setting particularly at undergraduate levels, and professional diplomas. On the other hand, it also produces graduates who continue to pursue further academic career particularly teaching and research in the field of accounting.

2.3.4 Minimum requirements for a PhD accounting admissions

A candidate would be admitted into this programme if he/she satisfies the basic requirements of the Department, as well as that of the University. The requirements include:

- a. He/she must have either M.Sc. Accounting and Finance, or M.Sc. Accounting, and M.Sc. Finance obtained from any recognised university, as well as having a CGPA requirement of the Board of the School of Postgraduate Studies.
- b. In addition to the above, a candidate must obtain at least a relevant Bachelor's Degree with a second class lower, and must satisfy the University requirements for matriculation (APH, 2012: 44).

The programme is structured based on research work within the areas of accounting and finance (APH, 2012). A candidate must also pass a minimum of 15 credits or a maximum of 21 credits course work (APH, 2012). Having passed the 14 or 21 credits course work in the first year, a candidate will prepare and defend his/her research proposal, upon successful defense, he/she will commence writing up the thesis, through regular supervision with his/her supervisor. In addition, candidate is expected to present three seminar papers. After a candidate has submitted the first draft of the thesis, an internal examiner would be assigned and an internal defense will be organised within the Department. Members of the academic staff and postgraduate students usually attend the internal defence. Some observations and corrections could

be identified and the candidate would be given some weeks to effect such corrections and presented the final draft to the internal examiner. If the internal examiner is satisfied with the corrections an external defence could be organised, where an external examiner across the country, who specialises in the area of research would be invited for the external defence. The candidate will defend his/her thesis before a panel of the external examiner in compliance with the University's postgraduate regulations (APH, 2012). I now present list of members of staff and courses offered at the Department.

Table 1: List of programmes being run at the Department of Accounting (BUK) 2016/2017 Academic Session

S/No.	Programme	Types of certificate	Number of students
1.	BSc. Accounting	Academic Degree	1324
2.	Postgraduate Diploma in Accounting & Finance	Professional Diploma	75
3	Master in Treasury Management	Professional Master	15
4	Master in Accounting and Financial Management	Professional Master	130
5	Master in Taxation and Revenue Administration	Professional Master	30
6	MSc Accounting	Academic Master	26
7	PhD Accounting	Academic Higher Degree	9

Source: (I. Ishaq, personal communication, August, 28, 2017)

Table 2: Members of academic staff at the Department of Accounting (BUK) 2016/2017 Academic Session

Ranks	Number	Percentage
Professors	5	21
Associate Professors	5	21
Senior Lecturers	2	8
Lecturer I	10	42
Lecturer II	1	4
Assistant Lecturer	1	4
Graduate Assistant	0	0
Total	24	100

Source: (I. Ishaq, personal communication, August, 28, 2017)

2.4 Summary of the chapter

This Chapter briefly gives an overview of the context of the study, including the status of the English language in Nigeria, as well as EAP/ESP programmes in Nigerian universities. It also provides the status of accounting in Nigerian educational system, including its status in BUK. The Chapter then provides more background information of the Department of Accounting at BUK. In the next chapter, I provide a review of relevant literature and theoretical constructs, as well as highlighting their limitations and justifying rationales for this study.

Chapter Three

3.0 Literature Review

3.1 Introduction

In the previous chapters, I introduced the major issues which provided me the initial motivation to conduct this study. In this Chapter, I situate the research within the literature and at the same time outline the specific limitations and gaps which would provide the rationale for this study.

The chapter is divided into three main sections. In section 3.2, I begin by examining some contexts of academic writing within which the students are writing, such as research traditions, the ontological and epistemological questions about knowledge, discourse community and the concepts of discourse and genre. I will explore how these concepts have been defined.

The second section 3.3 then shifts its focus to the concept of stance and explores different theoretical frameworks of stance by highlighting their limitations. It then goes on to review previous studies on using linguistic markers of stance and outlines their limitations.

Section 3.4 summarises the main gaps of the study which emerge from my review of the literature. These gaps provide the rationale for this study about using linguistic markers of stance by accounting PhD authors in Bayero University, Kano, Nigeria. It then provides the research questions of the study.

3.2 Context of academic writing within which the students are writing

3.2.1 Research tradition

Researchers claim that all kind of research is ‘guided by a set of beliefs and feelings about the world and how it should be understood and studied’ (Denzin and Lincoln, 2008:33). This suggests that any kind of research paradigm or tradition could be described based on three concepts: ontology, which is concerned with the nature of reality; epistemology is concerned with how we know the world; as well as methodology is concerned with how we gain knowledge (Guba and Lincoln 1994). The rationale for this is to determine what research tradition or approach might be

useful to investigate the factors that have influenced academic writers the way they write. I now briefly explain the concept of ontology in relation to epistemology and methodology.

3.2.2 Ontology

The concept of ontology is concerned with nature of the phenomenon is being investigated. In other words, it is concerned with how someone views reality. For Grix (2010: 59) ontology is concerned with the study of ‘claims and assumptions that are made about the nature of social reality, claims about what exists, what it looks like, what units make it up and how these units interact with each other’. Some scholars have classified research tradition into four types: positivism, post-positivism, interpretivist (constructionism), and pragmatism (Wahyuni, 2012). I consider these concepts under two basic philosophical dimensions: the positivist and interpretivist. The rationale for this is to gain more insights on what ontological and epistemological positions of academic writers which might have influenced the way they write. At the same time influence my own ontological and epistemological positions in this thesis. I now begin with the concept of positivist.

3.2.3 Positivist ontology and epistemology

Neuman (2011) states that positivist researchers seek to get law-like generalisations that they conduct value-free research in order to measure social reality. In other words, they believe that if different researchers are conducting a research on the same phenomenon, they will obtain the same results if they apply same statistical tests and follow the same procedures (Creswell, 2014). In essence positivists believe that the researcher is observing an objective reality. The ontological claims and assumptions of positivists is that reality is external to the researcher and is represented by objects in space and objects have meaning independently of any consciousness of them (Wahyuni, 2012).

Regarding the epistemological assumptions of positivists, they believe that knowledge is objective rather than subjective. In other words, they do not believe that subjectivity plays or should play a role in the construction of knowledge. They also believe that knowledge is generated deductively from a hypothesis or theory, or inductively from data (Wahyuni, 2012). Furthermore, they also claim that truth can be obtained on the

basis that knowledge rests on a firm, indisputable, unquestionable truths from which our beliefs might be deduced (Grix, 2010). Moreover, their methodological assumption is that natural sciences should be applied to study social reality (Grix, 2010). In other words, they place emphasis on the scientific method, involving statistical analysis, control and experiment groups, pre/test and post-test methods, as well as generalisation of findings. However, others argue that the construction of reality is not limited to the objectivity, rather reality is being constructed also through subjectivity. I now turn to a related concept of ontology, the interpretivist approach.

3.2.4 Interpretivist (Constructivist) ontology and epistemology

The interpretivist approach opposes the assumption of the positivists in arguing that the construction of knowledge is based on subjectivity that reality is being constructed subjectively, influenced by socio-cultural factors and how people perceive their world (Cohen, Manion and Morrison 2013; and Wahyuni, 2012). They argue that the construction of reality is personal and social, that people's action is meaningful and personal. In other words, they are of the view that individuals with their own varied assumptions, backgrounds, as well as experiences contribute to the construction of reality which exist in their socio-cultural context through social interaction (Wahyuni, 2012). Thus, people's experiences and perspectives are subjective and social reality may change and can have multiple perspectives (Hennink, Hutter and Bailey, 2010). In other words, an individual may construct reality based on the ways he/she perceives the world. Thus, different individuals could interpret and perceive the same social phenomenon in different ways. It is also concerned with subjectivity acknowledging and assuming that all perceptions and observations are subjective that researchers could have their own perspectives, values and beliefs which are inevitably and necessary subjective (Scott and Usher, 2010).

Regarding epistemology, the interpretivist believes that knowledge is acquired through a strategy, which respects and recognises the differences between the objects of natural sciences and the individual requires the social science to grasp the subjective meaning of social action (Grix, 2010). It follows that an individual's perceptions of the world could be interpreted and understood in different ways (Guba and Lincoln, 1994). They also argue that the construction of knowledge in a research is as a result of the interaction between the participants and the researcher. In addition, the

interpretivist further argues that epistemological claims to knowledge is inherently tentative and uncertain (Schwandt, 2000). This is in contrast to the assumptions and claims by the positivists. In the next section, I discuss another concept within which academic writers are writing, discourse community in relation to other constructs such as community of practice.

3.2.5 Discourse community

Swales (1990: 24-27) attempts to define the concept of discourse community by providing six characteristics:

- a. a discourse community has a broadly agreed set of common public goals
- b. a discourse community has mechanisms of intercommunication among its members
- c. a discourse community uses its participatory mechanisms primarily to provide information and feedback
- d. a discourse community utilises and hence possesses one or more genres in the communication furtherance of its aims
- e. in addition to owning genres, a discourse community has acquired some specific lexis
- f. a discourse community has a threshold level of members with a suitable degree of relevant content and discursal expertise.

This definition is concerned with socio-rhetoric nature which focuses on the collective activities ‘which share occupational or recreational goals and interests and which employ particular genres to do so’ (Hyland, 2007: 49). However, Hyland (2007) states that the concept of discourse community does not find universal favour. He (2007: 9) argues further that discourse communities ‘locate writers in particular contexts to identify how their rhetorical strategies are dependent on the purposes, setting and audience of writing’. Bizzell (1982:217) views the concept in terms of ‘traditional, shared ways of understanding experience’, including shared patterns of interaction. For Barton (1994: 57) a ‘discourse community is a group of people who have texts and practice in common, whether it is a group, or the readers of teenage magazine...’ However, Bazerman (1994: 128) states that ‘most definitions of discourse community get ragged around the edges rapidly’. Kent (1991) views various definitions of discourse community as spreading across a spectrum from thick to thin formulations:

So-again, generally speaking-we uncover a spectrum of different uses of the term community; on one end of the spectrum are thick formulations that depict a community as a determinate and codifiable social entity, and on the other end are thin formulations that depict a community as a relatively indeterminate and uncodifiable sedimentation of beliefs and desires (p. 425).

For Hyland (2007: 9) the concept is not monolithic and unitary on the basis that it is composed of people with diverse expertise, experiences, commitments and influence. This in essence means that there are considerable variations within which members of the disciplinary communities could identify 'their myriad goals, methods and beliefs, participate in their diverse activities, and identify themselves with their conventions, histories and values' (Hyland, 2007: 9). However, he argues that is possible to find communities as real relatively stable to some extent whose members subscribe to a consensus in some ways of doing things and using language. This fluidity of the concept makes it difficult to have a unified definition of a discourse community.

In spite of Swales' definition being widely known and cited it has some shortcomings. For example, recent studies show that there are increasing sharp divisions among the academia on what constitutes discourse community 'it is difficult to see the various disparate grouping that constitute academia as forming a single community' (Thompson, 2001: 20). Thompson argues further that the nature of community is uncertain that is it diverse or uniform? 'Does it promote conformity through strict rules or does it allow for difference?' Some scholars have challenged the notion of discourse community as a force for community on the basis that the more appropriate concept is a plurality in which diversity is respected (Clark, 1994). Furthermore, Herndl, Fennell, and Miller (1991) argue that:

Since the relationships between language use and social structure are various and describable with different analytical methods, the term discourse community becomes either misleadingly vague or intriguingly rich (P. 304)

In addition, when we are in a social interaction we typically cross over different boundaries which make discourse community a diverse concept. To address some of these criticisms of Swales' definition of discourse community. Swales (1998b: 203-7) offers a working definition of a discourse community into two types:

- a. a Place Discourse Community (PDC) is a group of people who regularly work together. This group usually has a name and they develop certain set of genres for the rules and regulations that each member of the group within the community will play as well as ‘a set of traditions and a sense of its own history’.
- b. a Focus Discourse Community (FDC) is a group of people who are joined together by a shared focus of interest such as professional association or disciplinary community.

Moreover, this definition does not escape from criticism on the premise that in the contemporary world we belong to involve a wide range of discourse communities. We could also participate either in the whole activities of a particular discourse community or partial participation. Wenger (1998) argues that ‘a community of practice is thus different from a community of interest or a geographical community, neither of which implies a shared practice’ (P. 2). Wenger (1998: 2) argues further that ‘communities of practice also move through various stages of development characterises by different levels of interaction among the members and different kinds of activities’.

Regardless of these criticisms Swales’ definition is considered to either describe the actual physical community who shares the same disciplinary or research interest as well as the audience within a text, acknowledging that there are different practices within members of discourse community. For physical community means members of the community who may range from the people who are working in the institutional grouping, as well as people in other locations who share similar research interests. The rationale for this is to understand better how differences and similarities might exist within the discourse community. Besides discourse community and community of practice, researchers have talked about the ‘virtual community’ of a text. In these terms the audience within a text as Thompson (2001: 25) argues is a virtual community as constructed through the text. This construction of the community is constrained and determined by genre expectations within the physical community. Thus, ‘the writer must construct this virtual community to the satisfaction of representatives of the expert membership of the disciplinary community’ (Thompson, 2001: 25). For example, in the case of a PhD genre, the initial audiences are the examiners and the supervisors, but as a contribution to knowledge it has to reach out wide to a potential

audience of researchers in the field. I will now discuss other concepts related to discourse community.

3.2.6 Discipline and language

Discipline and use of appropriate language are intertwined and facilitate, as well as assist members of discourse community to communicate and share knowledge among themselves. Many scholars have argued that language is tied to disciplinary knowledge and its ways of communication, as well as playing the key role in terms of dissemination of ideas and information among members of discourse community (Hall, 1959). It is part of social life which connects ‘to almost everything that goes on the world’ (Hyland, 2009b: 20). Widdowson (1998: 707) asserts that individuals ‘communicate by using language in order to make an appropriate connection with the context of shared perception and knowledge’. This suggests that when people use appropriate language in their own context or discourse community they share similar perception and knowledge, ‘it is precisely these similarities that enable academics to talk to each other and share their knowledge’ (Bailey, 1977 cited in Nishina, 2010: 11). Becher and Trower (2001) who are not linguists also argue that any research on linguistic features, codes, as well as disciplinary discourses in communicative written language is very important in revealing disciplinary cultures and differences. For Swales (1990) and Widdowson (1998) linguistic features in a disciplinary text are associated with both the reality and meaning which define a culture of a particular discourse community. In other words, linguistic analysis of particular features provides vital information concerning a particular discourse community’s discourse practices, as well as knowledge which is implied in such discourse community. This will be a major assumption in my thesis.

Thus, disciplinary discourses in this sense involve the use of specific language which centrally constitutes the academic culture of such discipline and enable the researcher to establish what features of language are associated with what- in that particular discourse community. Following this argument, I consider discipline as a specific discourse community in which members of the discourse community can share knowledge, beliefs, and values interactively among themselves, expressed through language based on common interest. This broad commonality does not preclude differences within the community. My assumption is therefore that language performs

more than expressing opinions but rather expresses implied claims through some linguistic features which would probably vary across disciplines because every discipline has its own ways, norms, beliefs, values, as well as conventions of constructing reality. Having discussed the relationship between discipline and language, I now turn my attention on disciplinary research in language studies.

3.2.7 Disciplinary research in language studies

I have discussed in the above section 3.2.6 the idea that language is tied to disciplinary knowledge and plays as constitutive roles in terms of exchange of ideas, norms and values among members of discourse community, even if, and perhaps especially if, there are differences within the discourse community. If linguistic forms and their meanings, as well as their features vary across disciplines (Charles, 2006; Bailey, 1977; Becher, 1987; and Nishana, 2010). It follows that scholars across disciplines exchange meanings using different structure of arguments, contents, values, attitudes, as well as perceive knowledge in different modes. As Groom (2007) noted:

For the scientist, knowledge is a series of objective facts about the external world. These facts are ‘out there’, waiting to be discovered; all that the scientist needs to do is formulate the right questions, and to perform the right experiments. For the humanities scholar, in contrast, knowledge resides not so much in the external world as in the subjectivity of the observer; knowledge is a matter of personal understanding and interpretation, and is therefore likely to vary considerably from individual to individual (Groom, 2007: 21-22)

Although some scholars are of the view that the philosophy of science has moved beyond the notion of facts waiting to be discovered, the thesis of this argument, lies on the premise that in the discipline of science if you are conducting a research and formulate research questions and methodological processes; and another researcher formulates the same research questions and methodological processes the two results would be the same, unlike in the social sciences and humanities which the results could be different because of the influence of subjectivity.

For the ontological claims and assumptions of positivist is that reality is external to the researcher and is represented by objects in space and objects have meaning independently of any consciousness of them (Wahyuni, 2012). On the other hand, the

ontological claims and assumptions of interpretivist/constructionist have emphasised that the construction of knowledge is based on subjectivity that reality is being constructed by socio-cultural factors and how people perceive it (Cohen, Manion and Morrison 2013; and Wahyuni, 2012). They argue that the construction of reality is a personal and social that people's action is meaningful and personal. In essence academic writers could make themselves explicitly present in the disciplines of arts, humanities and social sciences disciplines.

Bazerman (1981) has argued that it is quite difficult to provide a robust link among knowledge, discipline and language without the ability to handle large amounts of data through a corpus software, although many studies of this link have been conducted without a corpus software. However, such studies typically relate to a relatively small sample of language data which could not enable someone to generalise the result, as Bazerman notes:

We cannot even begin to speculate on what uniformities with what variations exist within disciplines or whether patterns of differences emerge among disciplines until many more examples have been examined and statistical indicators found to test the generality of conclusions (Bazerman, 1981: 379)

This concern has now been addressed by the emergence of a concordance software to study large corpus data of language to make more general conclusions on the patterns of language use in disciplinary discourses or indeed any areas of research interests to the researchers.

Following this, several research studies have been conducted on the robust links between knowledge, discipline and language. For example, Jiang and Hyland (2015) investigate stance nouns in disciplinary writing across eight disciplines with a corpus of 160 research articles of 1.7 million words. The results show that there are stance noun variations across all the disciplines. Charles (2006) conducted a comparative corpus-based study between two corpora of theses in the disciplines of political science and materials science, showing that there are disciplinary variations in the construction of stance. Groom (2005) investigates phraseology patterns across two disciplines and genres by using a four multi-million word corpora. The results again show that variations exist across both disciplines and genres. Furthermore, Groom

(2009) examines the relationship between epistemology and phraseology across two humanities' disciplines: history and literary criticism. The results indicate that there are variations in the phraseological profiles within the two disciplines regarding the domain of knowledge. This supports the argument that disciplinary communities are 'sub-cultures which have its own distinct practices and internal norms that members of the disciplinary communities have constructed and shared among themselves (Hyland, 2007; Nishana, 2010; Becher and Trowler, 2001). It follows from this, that research on disciplinary discourse regarding the use of language features, as well as the use of a concordance software could provide more insights on the robust link among knowledge, discipline and language. I now move to discuss writing as a social activity.

3.2.8 Writing as a social activity

Many scholars have argued that writing is an act of social activity which occurs in contexts of situation (Malinowski, 1923, Cooper, 1986, Miller, 1984; and Baynham, 1995). For example, Lillis (2002: 34) claims that language practices are tied to the social context and culture of the practicing community. She argues further that 'language as discourse practice signals that specific instances of language use- spoken or written – do not exist in isolation but are bound up with what people do- practices- in the material, social world'. Furthermore, many scholars have argued that writing is a key academic activity (Ivanič, 1997, Baynham, 1995; and Gosden, 1995). For example, Ivanič (1998) is of the view that academic writing is one type of literacy which involves 'ways of knowing particular content, languages, and practices' (p.76). She argues further that academic literacy is not restricted to only reading and writing but rather it extends beyond that to include various historical, social, as well as cognitive factors which might influence on both readers and writers. For example, the production and consumption of complex text, like PhD thesis. Therefore, I position myself among these scholars who view academic writing not just as a textual activity, but also as a social activity on the basis that it involves many activities which go beyond the actual writing of the PhD thesis while clearly informing it. For example, written rules and regulations of the university regarding how a PhD thesis should look, oral interaction between the supervisors and students, social practices of the disciplinary community, reading and consulting PhD colleagues and so forth. All these

are not visible in the thesis text, yet they influence it. I now move to discuss another construct, that of discourse.

3.2.9 The concept of discourse

In this section I discuss the concept of discourse and I see discourse in the same way I see writing as a social activity and thus I position myself within a group of researchers who perceive discourse as something beyond simple textual analysis. To do so I discuss the social theory of discourse. The concept of discourse has been defined by different scholars reflecting different perspectives, for example, as the ‘linguistic analysis of naturally occurring connected spoken or written discourse’ (Stubbs, 1983:1). Discourse from this perspective is simply how sentences or utterances in written or spoken language form larger meaningful units such as paragraphs, interviews, conversations, etc (Richards, Platt, and Webber, 1983). These conceptions are concerned with form and textual meaning, linguistic approach to discourse.

However, some scholars have conceived the concept of discourse in terms of ideological perspectives, involving broader social, political, philosophical and economical aspects. For example, Gee (2014) provides a clear distinction between discourses with a capital ‘D’ and discourse with a small ‘d’, arguing that ‘Discourses’ are concerned with language plus ‘other stuff’; and ‘discourses’ with small ‘d’ are concerned with language-in-use or stretches of language (like conversations or stories). Thus, the ‘Discourses’ are concerned with both language, and with other social practices. For Ivanič (1998) sees discourse as ‘the mediating mechanism in social construction of identity’ and it is also ‘a culturally recognised way of representing a particular aspect of reality from a particular ideological perspective’. Ball (1990) views discourse as ‘why at a given time, out of all possible things, that could be said, only certain things were said’. In addition, Pennycook (1994) posits that discourses are concerned with the creation and limitations of possibilities that they are concerned with knowledge and power within which individuals take up subject positions. I position myself within the latter group in the sense that I see discourse as going beyond the formal and textual meaning of a complex text; rather it comprises broader dimensional perspectives, social, political, philosophical, economical and ideological. Thus, like Ivanič and others, I consider discourse as going beyond the textual form towards social context of the production and reception of a text, such as

a PhD thesis. A social theory of discourse is a related concept of discourse, to which I now turn.

3.2.10 Social theory of discourse

Fairclough (1992: 64) notes that ‘discourse is shaped and constrained by social structure at all levels’; that such constraint or shaping can be manifested at social levels such as class and other social relations, such as gender. For example, at the university levels, the production of academic writing like PhD thesis, the social structure of university procedures, departmental structures and disciplines contribute to the formation of the discourse. What I mean by the social structure is the institutional practices, involving the supervisors of the PhD theses, the PhD students, the norms and conventions of the discourse community, and any other activities which can contribute to the formation of the PhD discourse. Moreover, Fairclough (1992) asserts that discourse can also be manifested by the systems of classification or ‘by various norms and conventions of both a discursive and non-discursive nature and so forth’ (p.64). This suggests that the structure of specific discursive events depends upon the institutional framework or social domain in which they are generated (Fairclough, 1992). For example, in the production of a PhD thesis each university presumably has its own conventions, and norms on how a thesis can be written or produced. Yet, these norms and conventions are not radically different, all will be recognisably ‘a PhD’. In addition, even within the same university norms and conventions may vary across disciplines. For example, my experience at the University of Leeds, I understand that writing practices regarding a PhD thesis is quite different across disciplines within the University, while of course there are generic practices which cut across all disciplines within the University.

Furthermore, Fairclough (1992) also stresses that discourse assists or facilitates construction of social relationships between people. In other words, it is concerned with how social relationships among the discourse participants are enacted and negotiated. For instance, how writers position themselves as well as their readers, that do the writers use first person singular pronoun ‘I’ which might be taken to assert their power above their readers, but also signal their inclusion in the text; or do they use the inclusive first person plural pronoun ‘we’ in order to balance the power of relationship

with their readers. This relates to one of the key elements of stance, explicit self-mention features of this study.

In sum, this theory emphasises that the production and reception of a discourse is constrained or influenced by the socio-cultural contexts. It also emphasises that a discourse enables construction of social relationships among the participants. For example, in the production of a complex text like a PhD thesis genre is to determine what socio-cultural factors might have influenced or constrained the production and reception of a complex text. Having discussed this theory I now move to discuss another construct, that of genre.

3.2.11 Genre

Like discourse, the concept of genre is also an elusive concept. For Swales (1990: 33) the concept is ‘a fuzzy concept’; whereas Reid (1987) claims that genre is controversial. Kay (1994) states that to grasp the meaning of the concept a person may confound himself/herself by a number of gradations of genre that of higher and lower order (Thompson, 2001). For example, macro-genres, micro-genres; discourse genres, text genres; complex genres, minimal genres; rhetorical genres, supra-genres as well as sub-genres (Thompson, 2001: 19). Following this, he observes that ‘where do genres begin and where do they end? Thompson states further that a pragmatic solution to this problem has been offered by Henderson and Dudley-Evans (1990) that:

An economic textbook could either be considered as a genre in its own right or as a sub-genre depending on whether we are interested in comparing one economics textbook with another or whether we are concerned with comparing textbooks, in various disciplines with a prototypical textbook (p: 9)

This suggests that the concept of genre is specifically concerned with the purpose that we are aiming to achieve. Bazerman (2004: 311) claims that genres arise as a result of the social processes between people, who are trying to understand each other well enough in order to coordinate activities and also share meanings for their practical purposes. He also argues that genres typify many things that go beyond textual form, that they are parts of the way that people give shape to social activity. This definition is thus concerned with social action beyond textual form and as such relates to my position on discourse. On the other hand, Swales’ (1990) conception of genre is:

A class of communicative events, the members of which share some set of communicative purposes. These purposes are recognised by the expert members of the parent discourse community and thereby constitute the rationale for the genre. This rationale shapes the schematic structure of the discourse and influences and constrains choice of content and style (p: 58).

For Swales this conception is specifically concerned with written language particularly academic texts. For Kress (1989:49) genres are:

The effects of the action of individual social agents acting both within the bounds of their history and constraints of particular contexts, and with a knowledge of existing generic types.

I position myself with Bazerman because I view genre, in the same way that I view discourse, as a social action on the premise that there are certain structures and social activities which influence and shape the production of a genre. For example, as we have seen in relation to discourse the production of PhD thesis involves many things, such as the rules and regulations of the university, interaction between students and supervisors, social practices relevant to research area and discipline, student's activities such as reading, taking notes, consulting research colleagues and so forth. All of these things are involved in the production of an academic genre such as a PhD.

Hyland (2002e:114) posits that genre analysis is based on two assumptions: firstly, any characteristics of a similar group of complex texts depend on the social context of their production and use. Such characteristics can be described in such ways that may relate a complex text to others like it and to the choices and constraints acting on complex text producers. This suggests that language involves social realities and that through recurrent use and classification of conventionalised forms people may develop relationships, establish communities, as well as get things done. Secondly, genre theorists locate participants' relationships at the heart of language use; and assume that any successful complex text will demonstrate the author's awareness of its context as well as 'the readers which form part of that context'.

Thompson (2001:19) notes that the concept of 'genre' has had considerable influence on EAP/ESP research when it 'was first used in an ESP context by Tarone et al

(1981/1988) and Swales (1981)’. Swales (1990:41) argues further that ‘genres have beginnings, middles and ends of various kinds’ which ‘leads to an analysis of discourse structure’. Following this, I consider genre as a complete text which has beginning, middle and end. However, in the analysis of a genre from the social perspective I have outlined above, a Geertzian ‘thick description’ of the genre such as a textography approach is essential on the basis that contextual information in institutionalised academic and professional settings provides explanations for linguistic phenomena. For example, ‘why do members of specific professional communities use the language the way they do? (Bhatia 1997, 2004). Having introduced the concept of genre and positioned myself among the scholars who perceive genre as a social action. I now turn to discuss a related conceptualisation of genre, genre as a conventionalised social action.

3.2.12 Genre as a conventionalised social action

Thompson (2001: 30) argues that the most common conceptualisation of genre is the notion of social action that genres are ‘how things get done, when language is used to accomplish them’ (Martin, 1985:250). For Miller (1994) genre develops as a result of repeated performance of similar communicative events. Miller believes that as the activities or events are repeated, conventions be established. Thompson (2001: 30) argues further that the conventionalisation of genre functions at least two important purposes:

- a. to regulate social interaction, and
- b. to simplify the communicative event by setting up expectations of how the event will proceed, and by providing the actors with ready-made forms.

This implies that genre as a conventionalised social action regulates the social activities among members of the disciplinary community, as well as providing them with forms in which they could participate in that community. However, Thompson (2001:31) notes that genre conventions are not fixed, but could be changed overtime, as well as having varying degree of rigidity. This view is also consonant of what Berkenkotter and Huckin (2016:4) observe:

Genres are dynamic rhetorical forms that are developed from actors’ responses to recurrent situations and that serve to stabilise experience and give it coherence and meaning.

Genres change overtime in response to their users' sociocognitive needs.

Thus, genres are conventionalised social norms that members of discourse community must learn and demonstrate in their social interaction in order to meet the expectations of the disciplinary community. For Thompson (2001: 31) genre conventions serve as a gatekeeping role, in the sense that if a writer fails to adhere to the conventions he/she will not be admitted through the gate. I agree with Thompson's assertion because members of a disciplinary community have their own shared norms, values, conventions and beliefs that a candidate must abide by before he/she is admitted. One of such requirements is effective use of relevant genres, which assumes that members must abide by its conventions. A related construct of genre is the question of form and content in genre, so I now move to discuss this.

3.2.13 Form and content in genre

Thompson (2001:32) claims that form is an important feature in EAP/ESP analysis of texts produced within the genre on the premise that form demonstrates something of the conventions of the genre, that of 'beginnings, middles and ends'. For Berkenkotter and Huckin (2016:13) genre knowledge involves not only form but rather it also includes content on what 'is appropriate to a particular person in a particular situation at a particular point in time'. On the other hand, others argue that 'it is difficult to see how content can distinguish genre... difficult to imagine any generic feature pertaining to content' (Thompson, 2001:32). However, Coe (1994) argues that form and content are inseparable on the basis that form is not fixed rather 'form fits the content and rhetorical purpose, and that there can be no meaning without form' (Thompson, 2001: 32). This suggests that in terms of teaching implication genre should be regarded as 'potential forms', that some of the samples or exemplars of genres should take into account rhetorical purposes, as well as forms of language which are available for writers to use (Thompson, 2001: 32). Thus, genre may vary across texts in terms of communicative purpose and content, as well as social practices. I now move to briefly discuss theories of genre in applied linguistics.

3.2.14 Critical discussion of genre in applied linguistics

In this section I briefly discuss theories of genre and highlight that it is quite difficult to work within a single theory because they are interwoven. Lancaster, Aull and

Escudero (2015) articulate past and possible future directions of genre analysis. They argue that genre analysis which includes genre, communicative purpose, language learning task, rhetorical move analysis, and discourse analysis have been refined, expanded, as well as challenged within a past quarter of a century. They also claim that genre analysis has contributed immensely to three areas: approaches to language teaching, discourse/rhetorical genre theory, as well as methods of discourse analysis. However, they have also argued that recent studies have provided possible future directions of genre analysis based on the challenges and shortcomings of the genre concepts, methods and teaching over the 25 years of its existence.

They assert further that the possible future directions lie within three perspectives. Firstly, are the theoretical lines of inquiry, which is concerned with ‘the tensions between type of genre and variation by individual actors and local community goals’ (p. 1). Secondly, the methodological lines of inquiry are concerned with challenges and possibilities for continued move analysis on the premise of emerging ‘socio-cultural variations in local uses of English for research purposes’ (Lancaster et al. 2015: 1). Thirdly, Lancaster et al. (2015: 1) claim that the pedagogical lines are concerned with ‘the tensions between fostering genre awareness versus acquisition’.

However, as noted above that the genre theories are interwoven and it is quite difficult to work within a single theory. I now justify further by looking at Hyon’s (1996) categorisation of genre study. Hyon (1996) classifies genre theory into three main schools:

1. an Australian Genre Studies (Sydney School) is strongly influenced by Hallidayan systemic functional linguistics
2. a North American school of New Rhetoric, and
3. an English for Specific Purposes school

Hyon (1996) notes that the AGS perceives genre within a larger theory of language based on the theoretical framework of Halliday’s (1994) Systemic Functional Linguistics (SFL) and is popularly known as the ‘Sydney School’. The SFL is concerned with the relationship between language and its social functions in particular settings; emphasising that the forms of language are being shaped by key features of the surrounding social context, which Halliday refers to as *field* (the activity going on), *tenor* (the relationships between participants), and *mode* (the channel of

communication (Halliday, 1978; Halliday and Hasan, 1989; Hyon, 1996; and Johns, 2008).

For New Rhetoric school, genre is regarded as ‘a socially standard strategy, embodied in a typical form of discourse that has evolved for responding to a recurring type of rhetorical situation’ (Coe and Freedman, 1998: 41). In other words, the central focus of genre is the situational contexts in which it occurs, rather than their forms, that the emphasis is on the social purposes, or actions, that genres fulfil within these situations (Bazerman, 1988, 1994; Miller, 1984; Schryer, 1993, 1994; Freedman and Medway, 1994a; Devitt, 1993; Smart, 1993; and Coe, 2002). For example, Miller’s (1984) article on ‘Genre as Social Action’ argues that a rhetorically sound conception of genre must not focus on the substance or form of discourse, rather on the action that it is used to accomplish. This view draws on activity theory, that socio-cognitive perspective provides ‘a rich and encompassing approach to understanding of genre which shows how genre practices are enacted in the texts that are produced within specific disciplinary communities’. In other words, the central interests of this tradition revolve around social practice, as well as the contexts in which social practices are taking place.

The ESP approach steers between both the NRS and the AGS views, the NRS tradition draws from Bakhtinian notions of intertextuality and dialogism, but also makes significant use of the Systemic Functional understandings of complex text structure, as well as on Vygotsky principles of pedagogy (Hyland, 2002e). For this tradition, genre means ‘communicative event’ which is characterised with both ‘communicative purposes’ and various patterns of ‘structure, style, content and intended audience’ (Swales, 1990). This suggests that the central focus of this tradition is the formal features of complex text and less emphasis is given to the surrounding social contexts. For example, an ESP approach might involve the analysis of rhetorical move in PhD theses across macro-structures of those theses. In addition, the ESP researchers are interested in genre as a tool for teaching and analysing the written and spoken language which students of English for academic and professional settings may require (Bhatia, 1993; Flowerdew, 1993; Swales, 1990; Thompson, 1994; and Hyland, 2004b). However, one of the shortcomings of this approach is an absence of exploring the context of writings of the participants. Furthermore, Hyland (2002e) asserts that move

shifts in complex texts are always motivated outside the complex texts because writers are responding to their social contexts. Thus, incorporating more than one perspective drawn from genre studies would provide more insights and understanding of a complex text. For example textual analysis drawn from the ESP and exploring the context of writings of academic writers drawn from the New Rhetoric Approach. I now turn to discuss a concept of PhD thesis as a genre.

3.2.15 PhD as a genre

In this section I briefly discuss the PhD thesis as a genre. My primary research focus is the PhD thesis. The doctoral thesis or dissertation is the highest form of student writing being assessed in the sphere of higher education (Thompson, 2012). There are certain similarities between a thesis and other pieces of research writing in some ways. For example, the macrostructures of research articles and PhD theses; however there are quite important differences in many other ways (Paltridge, 2002; and Dudley-Evans, 1995, 1999). For example, the scale of the piece of writing, readership, purpose, kind of skills and knowledge are quite different (Paltridge, 2002; Shaw, 1991; Hewings, 1993; and Thompson, 1999). Thompson also claims that a thesis may vary greatly in tone, form, epistemology and purposes across disciplines. These variations make it difficult to generalise features of a thesis, regardless of discipline or institution a PhD thesis would have some broadly recognisable characteristics, one common feature of a thesis is the ability of the writers to demonstrate persuasiveness in their theses (Thompson, 2012:119). Moreover, there are considerable variations in expectations across disciplines, and supervisors with regard to what a thesis should look like (Dudley-Evans, 1993, 1999; Thompson, 1999, 2012; Paltridge, 2002; and Swales, 2004). This suggests that within a discipline variations may exist on the premise that expectations could vary among supervisors, as well as the purposes of the theses.

Furthermore, Thompson (2012:119) claims that a successful thesis needs to meet a twofold rhetorical challenge: firstly, a thesis ‘must project a voice of individual expert authority’, which can be achieved through developing the complex text. Secondly, writers ‘must position themselves in relation to their thesis subject and ultimately within a disciplinary community’. In other words, a thesis must achieve both a distinct stance and a distinct voice. For Prior (1995) a thesis is more than its rhetorical

structure, in that several factors influence decisions of the students about the form of their theses; and the extent to which students have been offered some advice on the organisation and positioning of their theses. Paltridge (2002) identifies four basic types of thesis: simple traditional, complex traditional, topic-based, and a compilation of research articles. A working definition of genre is offered in the next section.

3.2.16 Working definition of genre

In this study, the concept of genre is considered to be a written text that has a complete rhetorical structure, which has beginnings, middles, and ends, which performs situated social action and is shaped by and answers to the disciplinary structures within which it is located.

Having discussed some contextual constructs within which the students are writing, I now move to the next section 3.3 by examining the concept of stance and critique previous frameworks of stance. The section then goes on to review some empirical studies on the use of linguistic markers of stance and outlines their limitations, which would provide gaps for this study.

3.3 The concept of stance, critical review of frameworks of stance and review of empirical studies on the use of linguistic markers of stance

As discussed in Chapter One, the importance of stance taking in academic writing which enables academic writers to inhabit their writing and give it distinctiveness. I now take a critical review of the concept and its previous frameworks and outline some of their limitations. At the same time I would review empirical studies on the use of stance markers, by highlighting their limitations, which would also provide gaps for the current study.

3.3.1 Stance

Over the past years, linguists have developed an interest in the linguistic mechanisms that writers/speakers use in order to communicate their personal feelings and assessments (Biber, 2006; Hyland, 1999a, 2005b; and Guinda and Hyland, 2012). For example, the interest in linguistic mechanisms which ‘contribute to our understanding of subjectivity and hence identity in language’ (Baynham, 2014: 68). Studies have been conducted with different labels (Biber, 2006; and Hyland, 1999a, 2005b). For

example, ‘evidentiality’ (Chafe, 1986), ‘affect’ (Ochs, 1989), ‘hedging’ (Holmes, 1988; Hyland, 1996a) ‘evaluation’ (Hunston, 1994; Hunston and Thompson, 2000; Bondi and Mauranen, 2003), ‘epistemic modality’ (Hyland, 1998b), ‘appraisal’ (Martin, 2001), ‘attitude’ (Halliday, 1994), ‘metadiscourse’ (Crismore, Markkanen, Steffensen, 1993; Crismore, 1989; Hyland and Tse, 2004), ‘intensity’ (Labov, 1984), and ‘stance’ (Biber and Finegan, 1988, 1989; Hyland, 1999a; Biber, Johansson, Leech, Conrad and Finegan, 1999; Barton, 1993; and Conrad and Biber, 2000). Although these studies have been conducted in different contexts, as well as focussing on specific genres, they suggest the importance of understanding the interaction between the writer/speakers, and the reader/listeners, as well as propositions in a discourse.

Gray and Biber (2012:17) view stance as a concept which encompasses ‘personal attitudes and emotions as well as assessments of the status of knowledge’. For Du Bois (2007: 139) stance is ‘a linguistically articulated form of social action whose meaning is to be constructed within the broader scope of language, interaction, and sociocultural value’. This suggests that stance involves linguistic features that speakers/writers use to engage with the listeners/readers and propositions, which are based on the values, expectations, as well as the norms of the discourse community of the participants. It is also concerned with writers’ subjectivity in academic writing. However, we should note that stance is a broad category and we can take up a stance without using explicitly linguistic markers of stance. Nevertheless, I align with the latter view in the sense that in our effort to take up a stance we must conform to the social conventions, norms, beliefs, as well as values of the discourse community. In other words, if we want to be part of a specific discourse community writers must ‘use language to establish ‘proximity’ to their communities while also positioning themselves as individual actors within them’ (Lancaster and Aull, 2015: 2).

Furthermore, the concept of stance can be understood as concerned with writer-oriented features of interaction where academic writers project themselves into their complex texts in order to convey their credibility, integrity, involvement, and a relationship to their informational content, as well as their readers (Hyland, 1999a, 2005b; Guinda & Hyland, 2012; and Biber, 2006). In other words, it is concerned with how academic writers comment on the credibility or possible accuracy of a claim,

communicating the degree that the extent writers may want to commit themselves to it or the attitude that they want to communicate to a proposition, an entity, or the reader. I now turn to a concept related to stance, that of epistemological stance.

3.3.2 Epistemology

I begin with a discussion of classical conception of epistemology. I then articulate the concept of epistemological stance and its typology.

3.3.3 Classical epistemology

Campbell et al (2010: 1) state that classical epistemology is a branch of philosophy which is specifically concerned with the nature of knowledge. They argue further that the research questions of epistemology are mainly concerned with ‘what is knowledge?’ and ‘do we have any of it?’ In the same vein, Weston (2014: 23) claims that classical epistemology is primarily concerned with the analysis of knowledge per se and ‘it is not concerned with what individuals happen to believe about the nature of knowledge’. Weston (2014: 24) argues further that epistemology is not a completed science in the sense that there is ‘no conclusive and indefeasible analysis of knowledge has yet been found’. As a result of this, there have been continues debates among the professional philosophers on what the most useful analysis of epistemology, which they differ in their beliefs about the nature of knowledge. In this study my concern is not to engage in the debates rather to give an overview of the concept.

According to Campbell at al (2010) the epistemological question dates back to Plato. Plato claims that ‘the necessary and sufficient conditions for knowledge are that it be justified, true belief’ (Weston 2014: 24). In other words, for someone to know something, he/she has to believe it, and such belief has to be justified somehow. Plato argues further that these conditions are ‘individually necessary and jointly sufficient for something to count as knowledge’ (Weston, 2014: 24). However, some scholars claim that these conditions are not jointly sufficient for the attribution of knowledge, as well as not individually necessary in some situations (Radford, 1966 and Gettier, 1963). I now briefly discuss the belief criterion condition of knowledge.

The belief criterion emphasises that ‘knowledge should be held by a knower’ (Weston, 2014: 24); that a person must ‘apprehends’ and ‘commits to’ the proposition in

question. He argues further that it is not for something to merely be justified and true. He cites an example that if someone enters the following calculation into a calculator:

$\text{Log}57 \times \sqrt{60066}$

and look away while the answer appears on the screen, what appears is justified and true, but to claim that the calculator *knows* the answer is to speak metaphorically personifying the calculator (pp: 24). This argument is beyond the scope of this thesis. My primary concern in this thesis is to do with propositional knowledge, which emphasises ‘knowledge that’ rather than ‘knowledge how’. The knowledge that x can be regarded as propositional knowledge since x is a proposition. In contrast, knowledge how is concerned with how to do something, for example, how to write, swim; and also knowledge of, for example, a person as in *I know John*. In this thesis, when I use the word *know or knowledge*, I mean the propositional knowledge. Baynham (2014) cites Lyons who argues that linguistic analysis should not only focus on propositional knowledge but also on analysing subjectivity. I now turn to the linguistic view of epistemology.

3.3.4 Linguistic and social constructionist views of epistemology

In the above section, I have discussed the classical conception of epistemology. I now turn my attention to the linguistic and social constructionist views of epistemology. Bazerman (1988: 323) asserts that epistemology ‘cannot be separated from its rhetoric’. This suggests that ‘our beliefs about the nature of knowledge are formulated, shared, and performed linguistically’ (Weston, 2014: 23). Bazerman argues further that rhetoric must be ‘appropriate and effective’ and in tandem with ‘the epistemology and goals of the community in which you are participating’, as well as that language must be ‘harmonious’ which will conform to ‘the epistemological commitments of one’s audience’ (1988: 323-324). In other words, rhetoric must be appropriate and effective in relation to the epistemological goals of discourse community you are participating. Thus, epistemology is variable, and that language use is variable on the premise that if you want to ‘make your claims intelligible and persuasive’, then there is a need to express your claims in a way that will match the epistemology of your particular discourse community (Bazerman, 1988: 324).

Bazerman's argument suggests that there is a relationship between linguistic form and epistemological commitment. He also suggests that 'claims can be linguistically reformulated so as to evoke different epistemological commitments' (Weston, 2014: 24). This implies that the relationship between language and epistemological commitment are interwoven, which suggests that linguistic form and epistemological commitment are varied across disciplines. For Baynham (2014: 68) a linguistic of identity can be 'situated in relation to what we now know about language and subjectivity'. I now turn my attention to a related concept, epistemological stance.

3.3.5 Epistemological stance

In the above section I have discussed the concept of epistemology, I now discuss the concept in relation to stance. Mushin (2001: 52) claims that 'the relationship between speakers and their knowledge of what they talk about is more complex than simply mapping sources of information onto language forms'. This suggests that speakers/writers may not only pay 'attention to how they have come to know what they know, they must also assess the context in which they have chosen, or are required to, talk about such topics' (Mushin 2001: 52). She posits that when people are verbally representing a piece of knowledge, speakers/writers take up a necessary stance on how they acquired the information, and how they know it. For example, a speaker may say 'this is true I saw it with my own eye' or 'this is true I was told about it by someone reliable'. This relates to the concept of evidentiality which refers to how writers express their commitment to the reliability of the informational content he/she presents, as well as their potential impact on the readers (Hyland, 1999a; 2005b). Mushin (2001) also notes that this stand is their epistemological stance towards the information (pp: 52). She also states that the concept of epistemological stance 'is a necessary part of the construal of information, operating in conjunction with other necessary parts', such as an understanding of spatio-temporal coordinates and the relationship between the speaker and addressee(s), etc. (pp: 52). This in essence implies that speakers/writers take up a stance towards the information they have acquired by taking into account of the spatio-temporal, the relationship between the speaker and the addressees, as well as the disciplinary discourse. Mushin (2001) states further that:

Epistemological stance is about both the underlying pragmatic pressures that motivate the conceptualisation of information in terms of a speaker's assessment of her knowledge, and the internal structure of these conceptualisation that result in a variety of mappings onto linguistic structure (pp: 52).

This indicates that epistemological stance operates at two levels: pragmatic pressure which motivates conceptualisation of information in terms of speakers' assessment of knowledge and the internal structure which emphasises mappings onto linguistic structure. For example, at conceptual structure level, epistemological stance is independent of linguistic form, which can be expressed by 'any of grammatical, lexical or paraphrastic means'; however, the 'motivation that speakers have to adopt a particular epistemological stance is a pragmatic issue' (Mushin, 2001: 53). This can only be 'addressed through an analysis of speakers' linguistic strategies used to represent the status of knowledge' (Mushin, 2001: 53).

Mushin (2001: 58) states further that speakers are motivated to take up a particular epistemological stance 'partially on the basis of their source of information, but also on the basis of their rhetorical intentions', but also of course in relation to the distinctive epistemological traditions of the discipline they are writing in. She also claims that if speakers come across with multiple sources of information they may weigh up the overall status of the information; and may choose one type of source based on the stance they take. Such choice is 'dependent on their overall communicative goals' (pp: 58).

She claims further that speakers may take up a range of epistemological stances on particular issues dependent 'on the conceptualising individual's assessment of how they acquired their information based on cultural conventions and interactive goals' (pp: 59). This view is consonant with Bazerman that speakers/writers must ongoingly select an 'appropriate and effective' epistemological stance towards the informational content and the disciplinary community. This foregrounds a wide range of epistemological stances that are available to speakers/writers to select 'appropriate and effective' epistemological stance which will conform to the rhetoric and conventions of the disciplinary discourse.

Chafe and Nichols (1986) who also write about evidentiality view epistemic stance as knowledge or belief vis-à-vis some focus of concern, which includes degree of commitment to truth of propositions, degree of certainty of knowledge and sources of knowledge, among other epistemic qualities. Gray and Biber (2012:15) review the conception of epistemological stance in linguistic studies; and their study suggests that ‘the expression of stance varies along two major parameters:

- a. Meaning of the assessment: personal feeling/attitude, status of knowledge
- b. Linguistic level used for assessment: lexical, grammatical

In the first parameter, Gray and Biber have claimed that stance may convey both epistemic and affective information. In the second parameter, epistemic stance can be viewed or interpreted at one level as involving explicit linguistic expression, for example, lexical item such as modals:

1. Are you playing?
2. You are playing
3. You must be playing
4. I can tell you are playing
5. Clearly you are playing

These examples express the same proposition (that you are playing); however they differ in many respects. For example, example 1 and 2 differ syntagmatically, 3 to 5 express a certain sense of certainty compared with 1 and 2. So the second parameter emphasises that linguistic level operates in two levels: lexical and grammatical. However, the second parameter is concerned with grammatical aspects rather than rhetorical purposes of a text. The epistemological stance has different types, I now briefly discuss some of its types.

3.3.6 Types of epistemological stance

There are a number of types of epistemological stance, in this study I discuss three but these types are not exclusive or exhaustive.

3.3.7 Personal experience

As noted above that I will discuss some of the types of epistemological stance. I begin with personal experience. Mushin (2001: 59) states that speakers/writers take up a personal experience of epistemological stance in two ways: firstly, a speaker/writer takes up a stance to represent ‘the product of the conceptualiser’s direct and conscious perceptual experience’. She also argues that in this instance, the speaker is the only person who may have access to the ‘truth of the information. This, she claims is concerned with the private states of the speaker such as ‘emotions and sensations’. The second aspect is that in some cases the speaker is not the only person has access to information that other people might have such information as well. In this instance, if the speaker adopts such stance can be regarded as the speaker’s version of events. This type of epistemological stance can be expressed linguistically in several ways. The most commonly linguistic form for expressing personal experience of epistemological stance is first person pronoun (Gray and Biber, 2012; Hyland, 2005b; and Mushin, 2001). However, there are many ways that speakers/writers can take up personal experience making use of epistemological stance.

3.3.8 Inferential epistemological stance

Mushin (2001: 66) states that speakers/writers do take up inferential epistemological stance on the basis of the inferred or deduced information on the body of evidence available to them to make a conclusion – ‘a product of their own reasoning’. In English language there are a number of forms which associated with the inferential epistemological stance, such as epistemic modals (e.g. must, might, could etc) and adverbials (e.g. possibly, undoubtedly, probably, etc) (Hyland, 2005b; Conrad and Biber, 1999; Mushin, 2001; and Gray and Biber, 2012). Scholars have stated that there are differences between these forms on the basis of the ‘degree to which the speaker has a strong belief in, or a commitment to, the validity of the information’ (Mushin, 2001: 66). This epistemological stance is a ‘relatively subjective construal of information’ because it involves some aspects of the conceptualiser’s reasoning process within the scope of the construal. Although Mushin did not make any specific category of degree of commitment, her claim seems to suggest two of Hyland’s categories: boosters and hedges. Regardless of this, the thesis of her argument is that speakers/writers may take up either absolute commitment to the reliability of the

informational content which is synonymous to boosters or withhold total commitment to the reliability of the proposition which is synonymous to hedges.

3.3.9 Factual epistemological stance

Factual epistemological stance is concerned with the dissociation of the speaker 'herself from the representation, resulting in a maximally objective construal' (Mushin, 2001: 75). In other words, the speaker distances himself/herself from the informational content presented in a discourse. This means that factual epistemological stance is particularly concerned with the objectivity of the informational content presented in a discourse and the speaker distances himself/herself from the information. However, Mushin fails to acknowledge that even if someone does not explicitly distance him/herself from informational content the notion of objectivity can still be manifested based on his/her criteria or methodological processes of constructing reality. So the notion of dissociation of the speaker from the informational content as a sign of objectivity can be contested.

Aikhenvald (2004: 305) notes that the conventional means of indicating the source of knowledge is a social epistemological commitment. This suggests that epistemological stance is socially determined and constrained that one has to take into account the social convention of the disciplinary community. The thesis of this argument is that in academic writing writers take up a wide range of epistemological stances which are in conformity to their disciplinary norms, values, beliefs, as well as conventions in order to positioning themselves to the discourse community's practices. Having discussed the concept of epistemological stance, I now turn my attention to review some of the theoretical frameworks of stance and I highlight some of their limitations, including Hyland's theoretical framework.

3.3.10 Critical review of theoretical framework of stance

As noted above, the concept of stance has been investigated by many scholars using different levels, I now review some of the theoretical frameworks of stance and at the same time highlight some of their limitations. The work of Biber and Finegan (1988) is one of the earliest studies on stance. They investigate the variations of stance in spoken and written registers. They view stance as linguistic features which express speakers' or writers' attitude towards their proposition (Biber and Finegan, 1988: 2).

The attitudinal markers can express certainty, feelings, judgements, as well as expressing the degree of truthfulness to the reliability of the information. In their classification of stance markers, they exclusively consider only grammatical devices, which are specifically concerned with adverbials; and exclude any lexical features which are expressing attitudes. In other words, their study is only concerned with grammatical devices of adverbials, including adverbial clauses, and prepositional phrases. They categorise stance into six different semantic groups: *conviction/certainty, actuality, manner of speaking, approximation, attitudes and possibility/likelihood*. One of the limitations of this framework is that they limit their category on adverbials only that their classification is more to do with grammatical devices and downplays lexical features which express attitudes. In other words, their framework excludes lexical features which express attitudes. Furthermore, this framework does not recognise explicit self-mention features as part of stance.

Biber, Johansson, Leech, Conrad and Finegan (1999) extend the previous framework of Biber and Finegan (1988), by including stance markers which convey semantic distinction. They categorise stance markers into three broad categories: attitudinal, which expresses ‘the speaker’s attitude or evaluation of the content’ (ibid: 764); epistemological stance, which is concerned with the certainty, limitations, and reliability of the informational content, including the source of the information; and style of stance, which Biber and Conrad (2000) claim that it ‘describes the manner in which the information is being presented’ (p: 57).

Table 3: List of stance markers by Biber et al. (1999)

S/number	Epistemic stance features: Marking certainty (or doubt), actuality, precision, or limitation	Attitudinal stance
1	Probably	Fortunately
2	I think	Interestingly
3	Definitely	Happy

4	Possibly	Love
5	Typically	Hope
6	In fact	Expect
7	Without doubt	As anticipated
8	I know	Sadly
9	I doubt	I wish
10	Seems	I prefer
11	Tend	Curious
12	Possible	Angry
13	Sure	Essential
14	Certain	An expectation
15	Suggestion	A fear
16	Fact	Ought to
17	Real possibility	Honestly
18	Might	Quite frankly
19	Must	With all due respect
20	Could	Argue
21	May	More likely
22	According to	
23	From the perspective outlined above	

24	Are reported	
25	Claim	
26	The rumour	

Source: Biber, et al. (1999: 969-979). Longman grammar of spoken and written English

The list is limited by a lack of explicit category of boosters and hedges as a framework for analysing stance in academic writing. They merge them under one category without explicit explanation and examples of each feature which either falls under hedge or booster category. In addition, the epistemic features of stance above has 26 features, whereas there are a lot of such features which they exclude, for example, *clearly, confirm, show, indicate, reveal, assert*, and many more. This clearly indicates that the Biber et al. (1999) typology provides a limited range of linguistic markers of stance. One of the noticeable features of this model is that ‘argue’ has been classified as attitudinal marker which expresses personal feelings. However, they fail to show in which linguistic context this stance marker is considered as an attitudinal marker because ‘argue’ expresses epistemic stance. Moreover, they classify ‘more likely’ as an attitudinal marker instead of hedge, which expresses possibility or doubt. Yet, they also fail to provide a linguistic context for classifying it as an attitudinal marker. Furthermore, the framework does not talk about the notion of ‘lemma’ because the list is somehow inconsistent. For example, they list ‘possible’ and ‘possibly’; whereas in some instances, they include only one word class of a stance marker, such as ‘suggestion’. In addition, the framework does not take into account the use of explicit self-mention features by the use of personal pronoun in the academic text.

Crismore, Markkanen, and Steffensen (1993) examine metadiscourse across two cultural contexts in the university text without looking at disciplinary discourse. They classify metadiscourse into two groups: textual metadiscourse and interpersonal metadiscourse. My own concern in this study is an interpersonal metadiscourse, which emphasises how academic writers engage in an interpersonal interaction with informational content and their readers in academic texts. Crismore et al. (1993) divide

interpersonal metadiscourse into five categories: *hedges*, *certainty markers*, *attributors*, *attitude markers*, and *commentary*.

Table 4: List of interpersonal metadiscourse by Crismore et al. (1993)

Category	Examples
Hedge (epistemic certainty markers)	Can, could, may, might, would, must, should, I think, I feel, I guess, I suppose, in my opinion, seem, perhaps, maybe, it is possible
Certainty markers (epistemic emphatics)	Absolutely, sure, certainty, I know, it is clear, it is really
Attributors (indicating the source of textual information)	claim
Attitude markers (express writers' affective values)	I hope, I agree/disagree, unfortunately, most importantly, hopefully, doubtfully, by hearsay, even
Commentary (direct address to the reader)	You may not agree that, think about it, lets, we (included when it referred to both writer and reader)

This list of interpersonal metadiscourse is again very limited. For example, if we compared it with that of Hyland model of linguistic markers of stance below. Crismore et al. (1993) list of attitudinal markers has eight features as can be seen in the above table; whereas on Hyland's list there are about thirty attitude markers. In addition, certainty markers on Crismore's et al (1993) list is also very limited because it has only seven features, for example, it does not include such words: 'of course', 'assert', 'reveal', 'obvious', 'evident', 'believe' and more which also express writers' absolute commitment to the reliability of the proposition. This framework does not take into account the academic writers' explicit presence in the text by the use of first person pronoun 'I'. Moreover, they classify 'claim' under attributors' category, however,

such feature in my opinion could be classified under hedge because it expresses writers' degree of commitment to the reliability of the informational content. Thus, the framework has limited list of linguistic markers of stance, if we compared with that of Hyland's typology, even though Hyland's typology of linguistic markers of stance also has some limitations, which I will discuss below.

Martin (2000) uses the concept of 'appraisal' which he categorises it into three groups: affect, deals with expressing emotional responses (happiness and sadness); judgment is used for construing moral evaluations of behaviour (ethical, deceptive, etc.); and appreciation, deals with aesthetic assessment (subtlety, beauty, etc). He links these three concepts to engagement which he refers to dealing with the 'speakers' degree of commitment to the appraisal being expressed' (p.143). For example, he categorises 'affect' into 'irrealis affect' and 'realis affect'.

Table 5: Irrealis affect

Dis/inclination	Surge (of behaviour)	disposition
Fear	Tremble, shudder, cower	Wary, fearful, terrorised
Desire	Suggest, request, demand	Miss, long for, yearn for

Table 6: Realis affect

Un/happiness	Surge (of behaviour)	disposition
Unhappiness, misery	Whimper, cry, wail	Down, sad, miserable
Antipathy (directed feeling at you)	Rubbish, abuse, revile	Dislike, hate, abhor
Happiness, cheer	Chuckle, laugh, rejoice	Cheerful, buoyant, jubilant
Affection	Shake hand, hug, embrace	Fond, loving, adoring

In/security/disquiet	Restless, twitching, shaking	Uneasy, anxious, freaked out
Surprise	Start, cry out, faint	Taken aback, surprised, astonished
Security/ confidence	Declare, assert, proclaim, delegate, commit, entrust	Together, confident, assured, comfortable with, confident in/about, trusting
Dis/satisfaction	Gadget, yawn, tune out	Bored, fed up, exasperated
Displeasure	Caution, scold, castigate	Cross, angry, furious

Source: Martin, J. R. (2000: 150-151)

In the above table 6 under security/confidence, he uses some words such as ‘assert’ and ‘declare’. These words could be used for expressing writers’ degree of commitment to the reliability of the informational content. However, he classifies those words under expressing emotional responses, which either express happiness or sadness. Furthermore, this framework lacks a clear systematic methodological procedures to explain how he develops the three categories of appraisal. He does not also take into account explicit self-mention features as part of stance marker. Martin (2000: 150) also claims that this typology of affect groups of emotions was developed on the basis of his observations of his young sons, ‘when they were in their first stages of socialisation (up to about 2 years of age)’. This suggests that some of the examples of words drawn from this framework are from children who are yet to fully develop and acquire their language.

Hunston (2000) examines evaluative linguistic features across genres: RAs, political and social comment articles from The Times and The Guardian newspapers and book reviews. Her study is not purely on academic written genres rather she combines analysis of this with newspaper genre. Although she provides many examples of evaluative words in its linguistic context unlike the previous frameworks, such as:

Some have claimed that they were... (p: 191)

Unfortunately some track should be kept of religious... (p: 192)

Her framework lacks detail explanations and categorisation of linguistic markers of stance and she excludes explicit self-mention features. Her framework does not provide a list of evaluative markers as the previous frameworks do.

Biber (2006) extends the previous frameworks of Biber et al. (1999) and Biber and Conrad (2000). In this framework he compares linguistic markers of stance between university academic and management registers. Unlike previous frameworks, in this framework he includes modals, semi-modals, adverbs, as well as stance complement clauses as can be seen in table 7 below.

Table 7: Biber's (2006) list of stance markers

Modal and semi-modal	Stance adverbs	Stance controlled by verbs, adjectives, nouns
Possibility/permission, ability: Can, could, may might	Epistemic: certainty: Actually, certainly, in fact	Stance verb: certainty: conclude, determine, know, appear, happen, seem, tend
Necessity/obligation: Must, should, (had) better, have to go got to, out to	Likelihood: Apparently, perhaps, possibly	Likelihood: believe, doubt, think, believe, consider, intend, need, want, attempt, help, try, advise, remind, request
Prediction/volition: Will, would, shall, be going to	Attitude: amazingly, importantly, surprisingly	Attitude verb: expect, hope, worry
	Style/perspective: according to, generally, typically	Speech act: argue, claim, report, say

		Stance + adjectives
		Epistemic: certainty, certain, clear, obvious
		Likelihood: (un) likely, possible, probable
		Emotion adjectives: amazed, shocked, surprised
		Evaluation adjectives: essential, interesting, noteworthy
		Stance + adjectives + to clause
		Epistemic: certain/likelihood: certain, likely, sure
		Attitude: happy, pleased, surprised
		Evaluation: essential, important, necessary
		Ability/willingness: able, eager, willing
		Ease or difficulty: difficult, easy, hard
		Stance noun + that clause
		Epistemic nouns: certainty: conclusion, fact, observation
		Likelihood: assumption, claim, hypothesis

		Attitude/perspective nouns: hope, view
		Communication nouns: comment, proposal, report

Source: Biber, D. (2006: 101-102)

This framework is more to do with the lexico-grammar in spoken and written university registers. Though Biber extends the previous frameworks, some of the stance markers he categorises under different grammatical categories have same meanings. For example, adjectives of certainty ‘*clear, obvious, certain*’; verbs, *know, believe*; adverbs, *certainly, in fact*; and noun *fact*, all these could converge on same meaning or function in a specific context. Yet, he categorises them under different grammatical categories. In other words, he pays more attention to form rather than meaning. Furthermore, the framework excludes explicit self-mention features. Moreover, the list is quite limited with repetition of some features under different categories, for example, *conclude* and *conclusion, possible* and *possibly*. In addition, some features are excluded such as: *posit, assert, reveal, note, contend, describe, opine* and so on.

Bednarek (2006) also develops a theoretical framework of evaluation from the perspective of media discourse. Her framework includes evidentiality and modality. She extends the previous frameworks of evaluation by combining and modifying them. In this framework she includes more variables, which previous frameworks exclude. For example, she incorporates evaluations of discourse, actions, processes and entities; whereas previous frameworks are more concerned with evaluation of propositions and attitude markers, which express personal feelings (Bednarek 2006). This new framework has two categories of evaluations: *Core Evaluative Parameters* and *Peripheral Evaluative Parameters*. The former is concerned with ‘evaluative qualities ascribed to the entities, situations or proposition that are evaluated, and involve evaluative scales with two opposite poles, but (have) potential intermediate stages between them’ (Bednarek 2006: 44). In other words, these core evaluative values are mainly concerned with the representation of the writer’s approval or disapproval. It has six subcategories: *reliability, possibility/necessity, emotivity,*

expectedness, comprehensibility and importance. On the other hand, Peripheral Evaluative Parameters is concerned with assessing the style of knowledge, the evidence of knowledge, as well as social actors. They have three categories of values: *evidentiality, mental-state and style* as shown in the below tables 8 and 9.

Table 8: Bednarek's model of core evaluative parameters

Core evaluative parameters	Positive	Negative
Comprehensible incomprehensible	Plain, clear	Mysterious, unclear
Emotivity	A polished speech	A rant
Expectedness:		
Expected/unexpected	Familiar, inevitably	Astonishing, surprising
Contrast/comparison	But, however	Not, no, hardly, only (negation)
Importance:		
Important/unimportant	Key, top, landmark	Minor, slightly
Possibility/necessity		
Necessary/not necessary	Had to	Need to
Possible/ not possible	Could	Inability, could not
Reliability		
Genuine/fake	Real	choreographed
High, medium, low	Will be to, likely, may	

Source Bednarek (2006: 42)

Table 9: Bednarek's model of peripheral evaluative parameters

Peripheral parameters	evaluative	Examples
Evidentiality		<p>Hearsay: he said it was ‘a lie’</p> <p>Mindsay: ‘well done’ {he thought}</p> <p>Perception: seem, visibly, betray</p> <p>General knowledge: (in) famously</p> <p>Evidence: proof that</p> <p>Unspecific: it emerged that, meaning that</p>
Mental state		<p>Belief/disbelief: accept, doubt</p> <p>Emotion: scared, angry</p> <p>Expectation: expectations</p> <p>Knowledge: know, recognise</p> <p>State of mind: alert, tired, confused</p> <p>Volition/non-volition: deliberately, forced to</p>
Style		<p>Self: frankly, briefly</p> <p>Others: promise, threaten</p>

Source Bednarek (2006: 42)

As discussed above Bednarek (2006) claims that the core evaluative values deal with evaluating world entities; whereas the peripheral values are concerned with authors’ taking up a stance. However, she fails to recognise that when someone is evaluating world entities he/she is implicitly or explicitly taking up a stance towards such entities. The model deals with broader categories of evaluation; whereas my study is investigating one of the aspects of evaluation that of stance. Furthermore, it does not include the concept of explicit self-mention features. It also provides a quite limited

number of evaluative linguistic features without giving examples in their linguistic context, which could have assisted us to understand whether such features suit the function or category being classified for. For example, in the above table 8 of core evaluative values under comprehensible category, she gives an example of ‘clear’. This word could also be categorised in the peripheral values under category of mental state, of belief/disbelief, it could also be classified under the category of evidentiality (evidence), all of which belong to the Peripheral values. Thus, it is clear that the model has some inconsistencies in the categorisation of some features of evaluation.

I now turn my attention to Hyland’s model of linguistic markers of stance and I argue that the model incorporates various aspects of stance into one concept and provides a wide range of linguistic markers of stance, which none of the previous frameworks incorporate. However, I also argue that the model has many limitations which needs to be evaluated before consider it as a starting point. I also argue for example that what I will term neutral epistemic stance, which corresponds to Mushin’s notion of factual epistemological stance discussed above, also does the work of stance. Previous frameworks, including Hyland’s do not incorporate this in their models.

3.3.11 Theoretical framework of Hyland’s linguistic markers of stance

As noted above, due to the importance of stance in academic writing, many scholars have explored the concept from different perspectives. However, there are some limitations of certain theoretical frameworks of linguistic markers of stance being explored by many scholars, which could not be considered as a starting point in this study. For example, none of the previous frameworks incorporate the notion of explicit present of the author in a text through the use of explicit self-mention features (Biber and Finegan, 1988, 1989; Biber, et al. 1999; Barton, 1993; and Conrad and Biber, 2000). Furthermore, some deal with broader concept of evaluation, such as Bednarek (2006) and Hunston (2000), while others look at one aspect of stance, such as ‘hedging’ (Holmes, 1988). Moreover, some frameworks as noted above are concerned with whole aspect of metadiscourse such as (Crismore et al. 1993); whereas my study is only concerned with interactional aspect of metadiscourse that of stance.

Following this, it seems there is at times a lack of clear definitional boundaries of linguistic categories of the concept of stance and different terms have been used by different scholars. Unlike previous frameworks Hyland's (2005a) framework makes an attempt to be comprehensive: to incorporate all those parts of stance (evidentiality, affect, and explicit presence of the author) into one- stance framework. His framework covers extensively on the academic writing drawing on different aspects of evidentiality. He pulls together the features of diverse approaches into a single coherent framework. Hyland's provides a wide range of stance markers (**see below list in table 10**).

The concept of stance from the perspective of Hyland has three main components: evidentiality, affect, as well as presence. I will now briefly discuss each one of them.

a. Evidentiality refers to how writers express their commitment to the reliability of the informational content he/she presents, as well as their potential impact on the readers (Hyland, 1999a; 2005b). This assessment of possibility and the degree of confidence of what has been said range from categorical assurance to uncertain potentiality (Coates, 1983; Palmer, 1990; and Hyland, 1999a, 2005b, 2012a). This suggests that writers may either take up a range of stances from categorical assurance to uncertainty on propositions. Moreover, these epistemic uses of language perform significant interactional functions which indicate group membership (Hyland, 1999). Epistemic comment is one of the major features that writers use flexibly to take up stances, signal allegiances, and express points of view (Biber, 2006; Hyland, 1999a, 2005b; Lyons, 1977; and Stubbs, 1996).

b. Affect is concerned with how writers express their professional and personal attitudes towards what has been said which includes emotions, perspectives and beliefs (Hyland, 2005b). Hyland argues further that language can never be ideological neutral because it serves to express and organise experience and always codes perspective and orientation.

c. Presence refers to the extent to which writers present or make themselves present in the complex text (Hyland, 1999, 2005b). In other words, how academic writers make themselves explicitly present in the text by using self-mention features, such as personal pronouns. It is also concerned with how writers present themselves

and their audiences in a complex text in order to contribute the level of detachment and engagement (Hyland, 1999, 2005b; Hyland and Guinda 2012).

Hyland (1999a and 2005b) provides four key elements of stance taking features which, he argues, academic writers use in their complex texts:

a. Hedges are devices which writers use to indicate their decision to withhold complete commitment to a proposition that they ‘allow information to be presented as an opinion rather than accredited fact’; such devices are ‘possible’, ‘might’, ‘perhaps’, ‘suggest’, and so forth (see full list in table 10 below) (Hyland, 1996, 1998a, 2005b: 178).

b. Boosters ‘allow writers to express their certainty in what they say’ and also indicate complete commitment with the topic and solidarity with the reader (Hyland, 2005b: 179). They also function to emphasise ‘shared information, group membership, and engagement with readers (Hyland, 1999a). Some of the devices are ‘surely’, ‘obviously’, ‘of course’, ‘clearly’, ‘definitely’ and so forth (**see full list in table 10 below**)

Hyland (2005b) claims further that both hedges and boosters serve as writers’ response to the acknowledgement of disciplinary discourse norms of appropriate argument and potential points of view of readers. He claims further that they provide balanced objective information, interpersonal negotiation and subjective evaluation. Thus, they can provide ‘a powerful factor in gaining acceptance for claims’ (Hyland, 2005b: 180).

c. Attitude markers are concerned with writers’ affective attitude, rather than epistemic marking of propositions, they convey agreement, importance, surprise, frustration and so forth, rather than commitment (Hyland, 2005b). They are mostly signalled by attitudinal sentence adverbs (unfortunately, hopefully) adjectives (appropriate, logical, and remarkable), and verbs (agree, prefer) (**see full list in table 10 below**). Writers may ‘both express a position and pull readers into a conspiracy of agreement’ which may probably difficult for the readers to dispute the arguments (Hyland, 2005b: 180).

d. Self-mention is ‘the use of first person pronouns and possessive adjectives to present’ affective, interpersonal and propositional information (Hyland, 1999a, 2001b,

2005b:181). Writers are projecting an impression of themselves; even if they have taken neutral stance, through treating a statement as fact, they are still projecting themselves. They also express how they take up a stance with regard to their disciplines, arguments, and their readers (Hyland, 2005). Ivanič (1998) also argues that one of the central features of writing process is the presentation of a discursive self. Hyland (2005b) states further that the explicit or implicit present of the author reference is ‘generally conscious choice by writers to adopt a particular stance and disciplinary-situated authorial identity’ (p: 181). This suggests that some disciplinary discourses and writers are distancing themselves from their academic writing, while others are making themselves more explicitly present. In other words, using explicit self-mention features are a matter of authors’ style, disciplinary practices as well as socio-cultural context of the discourse community of authors.

Table 10: Hyland's typology of linguistic markers of stance

Boosters	Hedges	Attitudinal markers	Self-mention
actually	about	admittedly	I
always	almost	agree	we
believe	apparent	agrees	me
believed	appear	agreed	my
believes	appeared	amazed	our
beyond doubt	appears	amazing	mine
certain	approximately	amazingly	us
clear	argue	appropriate	the author
conclusively	argued	appropriately	the author's
decidedly	argues	astonished	the writer
definite	around	astonishing	the writer's
definitely	assume	astonishingly	
demonstrate	assumed	correctly	
demonstrated	broadly	curious	

demonstrates	certain amount	desirable	
doubtless	certain extent	desirably	
establish	certain level	disappointed	
established	claim	disappointing	
establishes	claimed	disappointingly	
evident	claims	disagree	
evidently	could	disagreed	
find	couldn't	disagrees	
finds	doubt	dramatic	
found	essentially	dramatically	
in fact	estimate	essential	
incontestable	estimated	essentially	
incontestably	fairly	even x	
incontrovertible	feel	expected	
incontrovertibly	feels	expectedly	
indeed	felt	fortunate	
indisputable	frequently	fortunately	
indisputably	from my perspective	hopeful	
know	from our perspective	hopefully	
known	from this perspective	important	
must (possibility]	generally	importantly	
never	guess	inappropriate	
no doubt	indicate	inappropriately	
obvious	indicated	interesting	
obviously	indicates	interestingly	
of course		prefer	
prove		preferable	

proved	in general	preferably	
proves	in most cases	preferred	
realize	in most instances	remarkable	
realized	in my opinion	remarkably	
realises	in my view	shocked	
really	in this view	shocking	
show	in our opinion	striking	
showed	in our view	strikingly	
shown	largely	surprised	
shows	likely	surprising	
sure	mainly	surprisingly	
surely	may	surprising	
think	maybe	unbelievable	
thinks	mostly	understandable	
thought	often	understandably	
truly	on the whole	unexpected	
true	ought	unexpectedly	
undeniable	perhaps	unfortunate	
undeniably	plausible	unfortunately	
undisputedly	plausibly	unusual	
undoubtedly	possible	unusually	
without doubt	postulate	usual*	
	postulated		
	postulates		
	presumable		
	presumably		
	probable		

	probably quite rather x relatively roughly seems should sometimes somewhat suggest suggested suggests suppose supposed supposes suspect suspects tend to tended to to my knowledge typical typically uncertain uncertainly unclear unclearly unlikely		
--	---	--	--

	usually		
	would		
	wouldn't		

Hyland, K (2005a: 220-224)

Despite extensive coverage of the concept of stance, as well as providing a wide range of stance markers from this model, which none of the previous frameworks cover, still this framework has a number of weaknesses, which make it difficult to wholeheartedly adopt without evaluating and where necessary adapting it. I now turn to discuss some of the major limitations of Hyland's theoretical framework of stance.

3.3.12 Some limitations of Hyland's theoretical framework of stance

Although Hyland's framework provides a wide range of stance markers which none of the previous frameworks cover, still his model and other frameworks do not incorporate more stance markers in their frameworks. For example, stance markers: *posit, view, opine, confirm, reveal, contend, state*, and many more are not included in the previous frameworks, which also express writers' degree of commitment to the reliability of the propositions.

Furthermore, none of the previous frameworks, including Hyland's framework talk about the notion of neutral epistemic stance, which is concerned with the writers' taking up a neutral stance towards the proposition or informational content. The 'neutral' epistemic stance, corresponding to Mushin's notion of factual epistemological stance, does the work of 'objectivity' in the sense that one of the things that academic writers needs to do is to factually report plain narrative. In this instance 'the reporting of plain bare facts' does the work of objectivity because the author takes up a neutral stance which is also part of objectivity in academic writing. For example,

This is observed by DeYong and Hasan (1998) and Shaffer (1998) in their studies when they **state** that it takes on average about six years (Doc 6:9).

Poyi (2006) **mentions** that the CBN'S ratings of all the banks as at the end of March 2004 classified 62 as sound /satisfactory, 14 as marginal ... (Doc 6: 4)

In these types of instances, the authors report plain facts without taking up any absolute or partial commitment to the propositions or informational content but rather pass the information as plain facts, as such they take up a neutral stance towards the propositions or informational content, which is also doing the work of rhetorically constructing objectivity. As noted above, Hyland's framework and indeed previous frameworks which I have found less comprehensive than Hyland, do not incorporate the concept of neutral epistemic stance.

Furthermore, Hyland's framework of stance markers do not provide a linguistic context of each stance marker identified, which could show its function in the linguistic context being used in order to determine whether such word suits the category being placed. For example, stance marker 'indicate' has been categorised as a hedge in the framework. However, this word could both function as either a booster or a hedge, in fact, it is strongly associated with a booster (Source: ODE & www.disctionary.com). However, the model does not provide its linguistic context of use, which might qualify it to be a hedge. Thus, this feature in my study I consider as a booster because of its linguistic context of use. Furthermore, on Hyland's list of stance markers *frequently*, *often* are considered as hedges, and he categorises *usual* as an attitude marker. One may wonder how he came up with this category because all these stance markers can converge on one meaning (many times) (Source: ODE & www.disctionary.com). Hyland does not provide any rationale for doing that and there is no systematic data analysis which could show why such stance marker being considered under such category. Although, he admits that one word may have different meanings and some words may overlap.

The list of Hyland's model of stance marker involves a lot of inconsistencies in some instances. For example, he does not talk about 'Lemma' (inflected forms of a word), which readers might assume that each feature can be considered in relation to its inflected forms. In some instances he provides list of stance markers with their lemmas and in many instances he does not provide inflected forms of many stance markers. For example, he lists *know* and *known* and excludes other forms such as *knew*, and *knows*, *suspect* and *suspects* excludes other forms, he also writes only two forms of

assume and *assumed* and excludes *assume* and *assumes*, same with, *estimate* and *estimated* and excludes other forms, and many more. But here he uses *show*, *shown*, *shows* and *showed*. One may wonder how he came up with this kind of list without any detailed systematic data analyses and explanations, such as the notion of lemma, that whenever we see a word we could incorporate all its inflected form. But he does not make such explanation.

3.3.13 Rationale for choosing Hyland's theoretical framework of stance as a starting point

As noted above some of the limitations of previous frameworks of stance, including Hyland's model, still I choose Hyland's framework as a starting point in this study. Because his model as noted above makes an attempt to be comprehensive by incorporating all those parts of stance (evidentiality, affect, and explicit presence of the author) into one- stance framework. Furthermore, the framework covers extensively on the academic writing drawing on different aspects of evidentiality; whereas other frameworks are not centrally on academic writing. His framework as noted above pulls together the features of diverse approaches into a single coherent framework.

In the light of the above weaknesses of Hyland's framework and other previous frameworks mentioned above, the empirical component of this study starts by evaluating the extent to which Hyland's list of stance markers can be used in accounting PhD theses (BUK) and at the same time identifying some stance markers which previous frameworks including Hyland's do not incorporate. I have also argued above that there should be a new category in the framework, neutral epistemic stance which does the work of 'objectivity' in the sense that one of the things that academic writers needs to do is to factually report plain narrative. I now turn to provide a working definition of stance.

3.3.14 working definition of stance

In this study, the concept of stance is broadly defined as the linguistic mechanisms that writers are employing to express their own points of view in relation to informational content, as well as in relation to their readers in their academic writing. This will include treating statements neutrally as unevaluated facts, which I term

neutral epistemic stance. I now turn to review previous studies on the use of linguistic markers of stance in academic writing in relation to the writers' subjectivity, as well as providing a discussion of their limitations.

3.3.15 Studies on linguistic markers of stance in academic writing

In the above section 3.3.1 I have discussed the theoretical concept of stance, as well as its relevance in academic writing. I now review some of the previous studies on the use of linguistic markers of stance in relation to the writers' subjectivity across disciplines, genres, as well as contexts. At the same time I highlight some of their limitations, which provide a need for further research.

Hyland (2005b) examines linguistic markers of stance in a corpus of 240 research articles across eight disciplines: microbiology, applied linguistics, sociology, physics, marketing, mechanical engineering, philosophy, and electrical engineering. This study integrates both quantitative and qualitative approaches, involving a corpus-based textual analysis and interviews with experienced academics/writers in the target fields. The findings of this study suggest that there are quite significant disciplinary differences in the use of linguistic markers of stance. For example, it shows that all the eight disciplines have higher frequencies of hedges, followed by attitudinal markers, then boosters and explicit self-mention features. Moreover, it also indicates that in humanities and social sciences there are higher frequencies of explicit self-mention features; whereas in hard sciences there are lower frequencies of explicit self-mention features as can be seen in table 11 below of the result of frequencies of linguistic markers of stance from Hyland's study mentioned above.

Table 11: Stance features by discipline per 1000 words

Feature	Philosophy	Sociology	Applied Linguistics	Marketing	Physics	Biology	Mechanical Engineering	Electrical engineering	Total
Hedges	18.5	14.7	18.0	20	9.6	13.6	8.2	9.6	14.5
Attitude markers	8.9	7	8.6	6.9	3.9	2.9	5.6	5.5	6.4
Boosters	9.7	5.1	6.2	7.1	6	3.9	5	3.2	5.8
Self-mention	5.7	4.3	4.4	5.5	5.5	3.4	1	3.3	4.2

Hyland (2005b)

The table 11 above shows disciplinary variations on the use of stance linguistic features as many scholars argued that:

A detailed analysis of disciplinary discourse [...] can help not only to bring out characteristic cultural features of disciplines but also to highlight various aspects of the knowledge domains to which they relate. It is possible by this means to discern differences in the modes in which arguments are generated, developed, expressed and reported, and to tease out the epistemological implications of the ways in which others' work is evaluated (Becher and Trowler 2001: 46).

However, the above study has some limitations, for example, the insider informants are not the actual authors of the research articles, which could have given us more explanations or insights on why they use such features. The research is based on the research articles not on the PhD genre. Furthermore, the context of the research is not known although it is stated that these are leading international journals. The concern here is to know who are the authors? Are they native or non-native speakers of English? In addition, he does not look at the different sections of the RAs rather he looks at the whole macrostructure of the RAs. Moreover, his study does not include the discipline of accounting. Finally, he admits that 'there are also obvious limitations with the kind of corpus approach I have adopted' (2005b: 190), as such he suggests further study to address some of the limitations, as well as exploring further disciplines' use of stance linguistic features.

Ahmad and Mehrjooseres (2012) examine stance adverbials in engineering theses' abstracts of second language writers in Malaysia. It is a corpus-based study of 30 PhD theses. The findings of the study indicate that epistemic stance adverbials represent 57% of all stance markers in the corpus. Although this study is on the PhD genre it only investigates the abstract section of the genre rather than ranging over the whole macrostructures of the theses and is specifically on the discipline of engineering. Furthermore, it does not take context into account which could have triangulated the results. Moreover, the context of this study is Malaysia and there is a need to explore more contexts as scholars argued that a discourse is socially determined in a range of ways (Hyland, 2007; and Fairclough, 1992a).

Silver (2003) investigates linguistic markers of stance in research articles across two disciplines (History and Economics) from American academic articles by using a corpus-based textual analysis. The corpus of History has 1.85 million words and that of Economics has 2.225 million words. The results of the study show that the use of linguistic markers of stance depends on a number of pragmatic factors. Silver concludes that linguistic markers of stance are used to express author's professional persona and the construction of knowledge claims. However, this study is concerned with native speakers of English, it does not compare the results with that of non-native speakers of English. It does not also compare the results with same genre across different contexts. Furthermore, it does not explore the context of writings of the authors rather it is only on a corpus-based textual approach. The study does not investigate variations of stance markers between members of disciplinary community particularly discipline of accounting. The author suggests further study to explore disciplinary discourse regarding the use of linguistic markers of stance.

In the same vein, Pho (2008) examines authorial stance in a corpus of 30 abstracts of research articles across two disciplines: applied linguistics and educational technology. One of the striking findings of this study, which contrasts many studies is that self-mention is rarely found in the description of methodology. The researcher recommends some teaching implications, such as raising awareness of the postgraduate students on stance taking. However, this study has some limitations, for example, it is a corpus-based textual analysis and it does not explore the context of writings of the authors. It is concerned with abstract section of the research article only. The author admits that the results can be applicable to this specific genre, other types of genres could provide different results. The author advocates further research to explore different disciplines and genres' use of linguistic markers of stance.

Auria (2008) investigates and compares the use of linguistic markers of stance across soft science disciplines. It is a corpus-based textual study of research article introduction section. The study indicates that there are quite distinct discipline-specific conventions of linguistic markers of stance across disciplines. This is probably related to the nature of knowledge of each discipline and the genre conventions that each disciplinary community values in research writing. This study has some shortcomings, it is only concerned with introduction section not whole

macrostructures of the genre. Furthermore, the study does not explore the context of writings of the authors. It does not compare variations of frequencies of stance markers between same level of students with a discipline.

McGrath and Kuteeva (2012) focus their study on stance and engagement in a corpus of 25 research articles in the discipline of mathematics. They integrate both quantitative and qualitative approaches in the study. In the corpus-based textual analysis, the study indicates that hedges and attitudinal markers have lower frequencies compared to other hard and soft sciences. For example, hedges have a frequency of 1.8 per 1000 words, attitudinal markers have a frequency of 2.7 per 1000 words, boosters have a frequency of 5.4 per 1000 words and self-mentions have a frequency of 0.8 per 1000 words. It also indicates that there are high frequencies of shared knowledge and reader references. The results of the interviews suggest that research practices of the discourse community and the epistemology might account for these variations of frequencies. It also shows that writers are positioning their writing within the norms and values of the discourse community. However, the study does not specify whether the research articles are written by native or non-native speaker of English, which might provide us the context of the authors on the premise that socio-cultural context enables and constrains the production and reception of a text (Hyland, 2007; Thompson, 2001; and Fairclough, 1992a). The authors also suggest further study which would look at the use of stance markers across different sections of the RAs.

Aull and Lancaster (2014) conducted a corpus-based textual comparative study on stance markers between first year undergraduate students and advanced students. It is a corpus of over 4000 argumentative essays across disciplines. The findings of the study indicate perhaps unsurprisingly that there is a greater distinction between the first year students and advanced students' stance taking practices, and that the advanced students demonstrate higher skills in using stance markers; whereas the first year students demonstrate lower skills in using such features. This study also suggests that teaching of descriptive analyses of stance markers to students would improve the students' stance taking practices. This study is not on specific disciplines, as well as does not explore the context of writings. It does not investigate variation of frequencies of stance markers between same level of students within a discipline. The

authors suggest further study on context-informed data, as well as context-informed corpus analysis.

Bondi (2008) investigates hedges and boosters in English research articles across two disciplines: history and economics. He develops a corpus of ten international journals from each discipline with a total of 2.5 million words. The results indicate that there are quite important differences between the two disciplines in terms of range and frequency of using hedges and boosters. The writers from the discipline of economics are more frequently using two emphatic adverbs (*significantly and typically*). On other hand, the writers from the discipline of history are more frequently using a wide range of adverbs such as *clearly, certainly, evidently, undoubtedly* and so on. Bondi (2008) concludes that:

Interpreting frequencies in the light of disciplinary values may suggest that economics tends to place emphasis on a simplification of reality based on a process of abstraction (*typically*) and on statistics (*significantly*), whereas history places emphasis on frequency and accumulation of factual data (*usually, largely, inevitably, thoroughly, invariably etc*), as well as their interpretation (as shown by a variety of epistemic markers) (pp. 38-39)

This suggests that the nature of knowledge of each discipline varies that in history emphasis is placed ‘on detail and process’ which involved a wide range of pre-modifications; whereas in economics much emphasis is placed on reference to statistical norms. Although the author states that this study is a part of the wider study, the methodological processes do not give information on how the corpus data was constructed, such as what are the numbers of the RAs selected? How many word counts do the corpus have? Who are the authors of the RAs? The study does not explore the context of writings of the authors.

Kondowe (2014) examines hedges and boosters in the discipline of literature. It is a corpus based of sixty PhD theses’ abstracts. He finds that literature PhD students use a higher frequency of hedges three times than the frequency of boosters. They only use boosters in instances where they believe that their claim ‘share some universal understanding’. He argues further that ‘literature, as a subject belongs to art, is very personal and subjective’ (p.217) that the work of art might not be presented as factual on the premise that writers are heavily relied on their personal perception and

judgement. The study recommends the inclusion of hedging and boosting in research writing modules of the postgraduate students, which could assist novice writers to improve their use of hedges and boosters in research writing. However, the study does not specify the PhD authors' context. It also examines only the abstract section rather than the whole macrostructures of the theses. Furthermore, the author does not explore the context of writings of the authors. The study does not investigate variation of stance markers between same level of students within a discipline across macrostructure of the thesis. The study recommends a comparative study to ascertain whether PhD students from various parts of the world use similar linguistic resources in their writing.

Nivales (2011) investigates hedging in undergraduate theses across five disciplines: biology, English, mass communication, political science and psychology, in the introduction and conclusion sections. This study shows that hedging has a higher frequency in the introduction section than the conclusion section. He also finds that there are quite important differences in showing commitment and detachment between Psychology and Mass Communication students. The latter seems to show more detachment and the former seems to indicate more commitment. He suggests raising awareness of hedging and boosting devices to students in their research writing. However, the study has some limitations. For example, the study does not explore the context of writings of the authors. It does not also compare variations of frequencies and use of stance markers between same level of students within a discipline, such as the discipline of accounting.

Peacock (2006) focuses his study on boosting across six disciplines, Business, Public and Social Administration, Physics, Language and Linguistics, Law, and Environmental Science. He integrates both quantitative and qualitative approaches of 1.2 million words of 216 published articles. He finds considerable variation of frequencies of boosters across the disciplines. For example, in Language and Linguistics have highest proportion of boosters in the corpus of 10.98 per 1000 words, Law has frequency of 10.05, Public and Social Administration has 9.61, Physics has frequency of 8.53, Business has a frequency of 7.84 and Environmental Science has lowest proportion of boosters of 7.57 per 1000 words each. Peacock concludes that writers use boosters to 'persuade readers of the validity of their claims' (p. 61). He

suggests that, in teaching boosters, sensitivity to interdisciplinary variations is important and that writers of syllabus and teaching materials should take into account of this implication. One of the limitations of this study is that it does not compare the use of such features across different contexts within the same disciplines and genre. It does not also compare variation of frequencies of stance markers between same level of students within a discipline. The author advocates further research on using such features across disciplines, genres, as well as countries.

Afshar, Moradi, and Hamzavi (2014) investigate frequency and type of hedges in three fields: Humanities, Basic Sciences and Agriculture, and four sub-disciplines from each field: Humanities, Law, Persian Literature and TEFL; Agriculture, Biotechnology, Soil Sciences and Horticulture; and Basic Science, Biology, Applied Chemistry and Geology in research articles. The study comprises a corpus of 180 research articles of 20 articles from each sub-discipline. The findings of the study show that there are quite significant differences between the disciplines in terms of frequencies of hedges. For example, the overall frequency of hedges in Humanities is 1198, in Basic Sciences is 799 and in Agriculture is 725. They argue that in Humanities writers are more tentative in their claims; whereas writers in both Basic Sciences and Agriculture are more assertive and certain in their claims. They claim that one of the possible reasons for this variation is the nature of knowledge in each discipline that in both Basic Sciences and Agriculture the nature of knowledge deals with evidence obtained in experiments; whereas in Humanities the nature of knowledge involves personal perception and judgement. However, the authors do not indicate whether the authors of the RAs are native or non-native speakers of English. Furthermore, they do not investigate variation of frequencies of stance markers between same level of students within a discipline. They only say English RAs which could mean either native or non-native speakers of English on the premise that English is a lingua franca in the international academia (Flowerdew, 2015).

Samaie, Khosravian and Boghayeri (2014) examine frequency of hedges in the discipline of literature in the introduction section of research articles between Persian and native speakers of English. They find that the native speakers of English are more tentative in their writing with a frequency of 45.56 per 2000 words; whereas the Persian counterparts are less tentative in their writing with a frequency of 23.19 per

2000 words. Thus, the study shows that there is significant difference between the frequencies of hedges in research articles of Persian and native speakers of English. They advocate designing of teaching materials which would focus not only on grammar but rather rhetorical structures and various genres of writing. Some of the weaknesses of this study are again the absence of the exploration of the context of writings of the authors. They are also concerned with the introduction section only. It does not compare variation of frequencies of stance markers between same level of students within a discipline, such as the discipline of accounting.

Hu and Cao (2011) study hedging and boosting in abstract of applied linguistics articles between English and Chinese medium journals. The results of the study suggest that English medium journal use more hedges than those published in Chinese medium journal. They claim that these variations could be attributed to ‘culturally preferred rhetorical strategies, epistemological beliefs’ as well as teaching materials for English as a second language/foreign language. However, the study does not conduct a qualitative context-based data analysis, which could have given more explanations of the authors’ use of such features. This study advocates further study across disciplines in relation to the use of hedging and boosting to identify how variations across disciplinary norms may influence the use of such features.

Afshar, Asakereh and Rahimi (2014) investigate hedging between native and non-native speakers of English across three disciplines: Geography, Chemistry and Medicine. It is a corpus of 420 discussion sections of research articles. The study finds that there are significant differences across the disciplines regarding the frequency of hedges. Furthermore, it also indicates that there are significant differences in frequency of hedges between non-native (Iranian) research writers and their counterparts of native speakers of English. For example, Chemistry has an overall frequency of 1878 in native speakers’ of English RAs; whereas in non-native speakers’ articles it has an overall frequency of 410. In the discipline of Geography the NSE has an overall frequency of 790; whereas in NNE has an overall frequency of 352. In the case of Medicine the overall frequency of NSE is 1816 and the NNE has an overall frequency of 991. They advocate raising awareness of hedging in second language teaching particularly in an EAP/ESP programme. This study has some limitations: it does not explore the context of writings of the authors. The study

is based on the discussion section rather than the whole macrostructures of the RAs. This study also does not compare variations of frequencies of stance markers between same level of students within a discipline.

Furthermore, other studies were specifically conducted on explicit self-mention features across disciplines. For example, Hyland (2002c) investigates authorial stance particularly the use of personal pronouns by non-native speakers of English students' report genre across eight disciplines: Biology, Mechanical engineering, Information systems, Business Studies, Public and Social Administration, Social Studies, TESL and Economics. He compares the result with a large corpus of research articles. The results of the study show that the non-native speakers of English are significantly underusing explicit self-mention features and 'clear preferences for avoiding these forms in contexts which involved making arguments or claims'. For example, the frequencies of explicit self-mention features in the results show that Information Systems has a frequency of 15.6 per 10,000 words, Economics has a frequency of 12.9; Business Studies, has a frequency of 12.2; Public and Social Administration has a frequency of 10.9; Social sciences has a frequency of 8.9; TESL has a frequency of 8.3; Mechanical Engineering has a frequency of 8.6; and Biology has a frequency of 5.3 each per 10, 000 words in the corpus. Hyland concludes that the use of individualistic identity of 'I' may be problematic for many second language writers. Although Hyland compares the results of this study with a large corpus within the same genre; however, he does not compare it with a PhD genre within the same disciplines. He does not conduct the interviews with all authors in the study.

Ebeling and Wickens (2012:37) investigate interpersonal themes and authorial stance in UK undergraduate essays across four disciplinary groupings: Social Sciences, Arts and Humanities, Physical Sciences, and Medical and Life Sciences. Their findings suggest that there are quite significant differences regarding the use of authorial stance features. For example, English and Anthropology students often use explicit self-mention features in most instances in their writing; whereas History students do not make themselves explicitly present in their writing, they 'hide behind non-personal expression'. However, the authors do not compare the results with the non-native speakers' of English or writing from English speaking countries within the same disciplines. The study does not explore the context of writings of the authors. This

study does not also compare variations of frequencies and use of stance markers between same level of students within a discipline, such the discipline of accounting.

Charles (2006a) conducted a study on the construction of stance in reporting clauses in 16 PhD theses written by native speakers of English across two disciplines: politics and material sciences. The results of this study show that there is a greater explicit self-mention features in the discipline of politics than that of material sciences, with a higher frequency of 33.2 per 100,000 words in the former and a lower frequency of 11 per 100, 000 words in the latter. However, Charles does not compare this result with that of non-native speakers of English within the same discipline. He does not include context-based data in the study. Furthermore, he recommends further research which requires verification using larger corpora in other disciplines and genres.

In the same vein, McGrath (2016) examines explicit self-mention features in anthropology and history research articles. It is a corpus of 36 research articles. He finds that anthropology articles have higher frequencies of personal pronoun 'I' than the history articles. He believes that this variation can be attributed to the 'knowledge making practices of the disciplines', as Hyland (2001b: 224) argues some disciplines 'preferred patterns of expression'. Some may avoid the use of self-mentions on the premise that they want to align with a more positivist discourse (Hyland, 2005b). The finding also shows that there are considerable intra-disciplinary variations regarding the frequency of self-mention features. The study also suggests that raising students' awareness on the use of explicit self-mentions is important in both intra and interdisciplinary variation in academic writing. However, this study does not compare the results with a corpus of native speakers of English or writing from English speaking countries within the same genre. Furthermore, it does not explore the context of writings of the authors. The author advocates further research on using explicit self-mention feature which would focus on intra-disciplinary rather than interdisciplinary variation in the humanities; as well as triangulation of the study with a combination of both textual and interview data would 'be particularly insightful, as this would allow researchers to probe why authors opt to deploy or omit self-mentions in their writing' (p.96).

Hobbs (2014) investigates self-mention features in journal articles of philosophy by combining corpus-based analysis of a one-million word, unstructured interviews, as well as email correspondence with professors of philosophy. He studies two sub-disciplines of philosophy: analytic philosophy (AP) and continental philosophy (CP). The study indicates that the AP sub-corpus has a higher frequency of self-mention features of 10.14 per 1000 words; whereas the CP sub-corpus has a lower frequency of 4.17 per 1000 words. In addition, in both sub-corpora 'I' has frequencies of more than three times than other self-mention features. He contends that within discipline or sub-discipline variation could and does exist on the premise that individual writing styles and values could play major roles as it occurs in the case of CP. This study does not specify whether the authors are native or non-native speakers of English.

Shehzad (2007) focuses her study on explicit self-mention features in a corpus of 540,000 words of research articles in the discipline of computer science. She finds that explicit self-mention features have higher frequencies of 12.19 per 1000 words. The finding contradicts Hyland's (2005b) results which show a lower frequency of explicit self-mention features. She claims that her results contradict the assertion that 'research in hard sciences is more measurable, clear cut and replicable, signifying the importance of the impersonal and passive voice of the author' (p: 68). However, she admits that 'computer science presents clear cut, calculated, measurable and testable items but by foregrounding the author's voice which is explicit, firm and assertive' (p:68). This study does not explore the context of writings of the authors. Furthermore, it does not compare the results with the non-native speakers' of English writing in the discipline.

Martinez (2005) examines explicit self-mention features in biology research articles corpus written by native speakers and non-native speakers of English. The study focusses on discourse functions of 'we' across the macrostructures of the corpus. The researcher finds that there are underuse, overuse and phraseological problems by the non-native speakers of English writers. The researcher also identifies that most of the striking differences are in the results section where native speakers of English writers typically use first person pronouns to assert their responsibility and ownership based on the methodological decisions which led to the results obtained. The study advocates raising awareness of non-native speakers of English regarding the use of explicit self-

mention features. However, the researcher does not take into account the context of writings of the authors. He does not compare variation of stance markers between same level of students within a discipline.

Duenas (2007) compares explicit self-mention features between English and Spanish speakers in corpora of English and Spanish research articles in the discipline of business management. The study finds differences in terms of the distribution and functions of explicit self-mention features that both groups are mostly used exclusive 'we'. For example, the English sub-corpus has a frequency of explicit self-mention 'we' of 8.8 per 1000 words; whereas the Spanish sub-corpus has a frequency of 6.43 per 1000 words. The researcher concludes that the use of explicit self-mention features is not only conditioned or determined by discipline or discourse community that the author belongs to rather the specific cultural context that the RAs are produced and consumed. This study does not include context-based data in the study. This study again does not compare variation of frequencies of stance markers between same level of students within a discipline. The author advocates further research which would explore the context of writing to supplement the textual analysis.

Having reviewed some of the previous theoretical frameworks and previous studies regarding the use of linguistic markers of stance in relation to the writers' subjectivity across disciplines, genres, as well as contexts, and identified some of the limitations of these studies, as well as suggestions by many researchers to explore further studies regarding the use of linguistic markers of stance as can be seen above. I now turn to next section 3.4 by highlighting major limitations of the previous studies and theoretical frameworks, which provide rationale for this study and the research questions.

3.4 Summary of the limitations and gaps of the previous studies and frameworks.

1. None of these previous studies compare the use of linguistic markers of stance between the UK and BUK theses in the discipline of accounting particularly the whole theses.
2. None of these previous studies compare variation of frequencies of stance markers between same level of students in the discipline of accounting across macrostructures of PhD theses.

3. The previous studies reviewed above show that there have been substantial research on the use of linguistic markers of stance in research article genre and little attention has been given to a PhD genre, particularly the whole macrostructures of the PhD thesis and there is an absence of such published research in the discipline of accounting.
4. The PhD genre studies reviewed above used a corpus-based textual analysis. None of these studies explore the context of writings of the authors and they are not on the discipline of accounting, as well as in the Nigerian context.
5. The previous frameworks of stance I examined did not incorporate more stance markers, as well as did not consider neutral epistemic stance as expressing stance.
6. There were a lot of inconsistencies of the categorisation of stance markers in the previous frameworks I examined.

Having identified some of the limitations of these studies and theoretical frameworks of stance, which provide gaps for this study, I now provide the rationale for the study and the research questions.

3.5 Rationale for the study

As indicated above, this review of the literature shows that there are some limitations of the previous studies, and theoretical frameworks of stance markers, as well as some research studies advocate further research across disciplines, genres, and contexts. For example, some of the key limitations of the previous studies do not compare the use of linguistic markers of stance between the UK accounting PhD theses and non-native speakers of English accounting PhD theses. None of these previous studies compare variation of frequencies of stance markers between same level of students within a discipline, in particular the discipline of accounting, which could provide more insights on individual writing style and some possible contextual factors which might constrain or influence his/her use of stance markers. Furthermore, the previous studies reviewed above show that there are substantial research on the use of linguistic markers of stance in research article genre and little attention has been given to a PhD genre, particularly the whole macrostructures of the PhD thesis and there is an absence of such published research in the discipline of accounting. Although the PhD genre studies reviewed above used a corpus-based textual analysis, but none of them explored the context of writings of the authors. There is also an absence of published

research on the discipline of accounting in the Nigerian context. In addition, none of the previous frameworks talk about the notion of neutral epistemic stance in academic writing. There are stance markers which are not identified in current typologies. There are also inconsistencies in Hyland's list of linguistic markers of stance as shown above.

In addition, some of the recent studies recommend further research to explore more on the use of linguistic markers of stance are Pho (2008) who suggests that more research should be conducted across genres; McGrath and Kuteeva (2012) recommend further study which would look at the macrostructures of genres; and Aull and Lancaster (2014) advocate further research on the use of linguistic markers of stance in students' writing essays' genre, and looking at context-informed data, as well as context-informed corpus analysis. Kondowe (2014) suggests further comparative studies to ascertain whether PhD students from various parts of the world use similar linguistic resources in their writing. Peacock (2006) has called for further study regarding the use of linguistic markers of stance across disciplines and countries. Hu and Cao (2011) advocate further study across disciplines' use of hedging and boosting to identify how variations across disciplinary norms may influence the use of such features. McGrath (2016) recommends further study which would look at intra-disciplinary rather than interdisciplinary variation in the humanities, as well as combining textual methods of analysis with interview data, which might be insightful, as this would allow researchers to probe why authors opt to deploy or omit self-mentions in their writing (p.96). Moreover, Hyland (2005a :) suggests further research across genres, disciplines and contexts.

As noted above stance enables writers to 'inhabit' their writing and give it distinctiveness. Flowerdew (2000, 2015) also asserts that English language has been established as the de facto international language of academia. One of the key functional elements of academic English writing is stance. There is a particular lack of such published research on the use of linguistic markers of stance in the discipline of accounting in the Nigerian context, in universities such as Bayero University, Kano.

As a result of this, the current study aims to investigate the use of linguistic markers of stance regarding the writers' subjectivity in relation to the readers and propositions or informational content in the discipline of accounting in a Nigerian university's PhD

theses. This study aims to extend previous studies reviewed by combining both corpus-based textual analysis and context-informed data an approach drawing on Swales' (1998) textography. It also aims to extend previous frameworks by identifying stance markers that none of the previous frameworks have incorporated in their frameworks and at the same time evaluating Hyland's list of linguistic markers of stance to determine its strengths and weaknesses. To address the issue of comparability with other kinds of academic writing in accounting, it also aims to compare the accounting PhD authors' (BUK) results with four accounting PhD theses written in the UK universities in the same discipline of accounting (**more details in Chapter Four**).

3.6 Research questions

As discussed above, the rationale for this study is to investigate the use of linguistic markers of stance regarding the writers' subjectivity in relation to the readers and propositions or informational content in the discipline of accounting in a Nigerian university's PhD theses. To achieve this, the following research questions aim to focus this study on general understanding and knowledge of linguistic markers of stance as well as how accounting PhD authors in Bayero University, Kano, Nigeria use such features in their academic discourse. It is pertinent here to state the research questions:

1. What variations of frequencies of linguistic markers of stance typically exist between accounting PhD theses (BUK)?
2. What variations of use of linguistic markers of stance typically exist between accounting PhD theses (BUK)?
3. What variations of frequencies of linguistic markers of stance typically exist between accounting UK and BUK corpora?
4. What possible contextual or epistemological reasons might influence the accounting PhD authors' (BUK) use of linguistic markers of stance?

Having provided the rationale and research questions for this study, I now move to the next chapter (Chapter Four) to provide a detailed account of the research design of this study.

3.7 Summary of the chapter

In this Chapter, I have discussed the context of academic writing within which the students are writing. I also discussed the concept of ontology in relation to the subjectivity in academic writing on how could or does influence both my thesis, as well as my participants. It also articulated the concept of discourse community, linking the discussion in relation to academic discourse community. I then articulated the social theory of discourse. A related concept of discourse, genre and various theories of genre were discussed. I also argued that a PhD thesis is a genre and in spite of its differences across disciplines and institutions it has some broadly recognisable characteristics. I also provided a working definition of a genre which moves beyond the linguistic aspects of a text to the social practices of the institution within which it is located. The Chapter also discussed the importance of stance in academic writing and I justify why is important to investigate this construct in the BUK context. I then reviewed theoretical frameworks of stance and I highlighted some of their limitations, such as non-inclusion of more stance markers in their frameworks. The Chapter then reviewed previous studies on the use of linguistic markers of stance and highlights some of the key limitations of the previous studies. For example, the previous studies show that while there is substantial research on the use of linguistic markers of stance in research article genre, little attention has been given to a PhD genre, particularly the whole macrostructures of the PhD thesis and there is an absence of such published research in the discipline of accounting. The Chapter then summarised the rationale for this study and concluded with research questions.

Chapter Four

Methodology and research design

4.0 Introduction

Having discussed the genesis of the current study and positioned its focus in relation to the relevant literature in Chapters 1, 2, and 3. This Chapter gives a detailed account of the research design of this study. It also discusses the methodological considerations, as well as the rationale which led to the formulation of the empirical part of this study. In Chapter One I stated the main aim of this study was to investigate variation of frequencies and use of linguistic markers of stance between accounting PhD authors (BUK) in their theses. The research questions have already been stated in Chapter Three. It is pertinent here to state that the principal focus of this study is accounting PhD theses (BUK). The first section of this Chapter discusses the epistemological beliefs guiding this research. The second section looks at the data collection and instruments. The next section articulates strategy for discourse analysis and final section deals with the methodological concerns.

4.1 Meta-theoretical assumptions: epistemological beliefs

In Chapter Three I explored the notions of ontology and epistemology in relation to the construction of knowledge. Here I use the same framework to outline my own methodological position. Cunliffe (2011: 653) claims that there are three basic knowledge problematics in social science research: objectivism, subjectivism, as well as intersubjectivism. As noted above, objectivism emphasises that the construction of reality is independent from ‘our interactions as an entity or phenomenon’, that any object or phenomenon has durability which can be studied out of context (Cunliffe, 2011: 653). In other words, objectivism backgrounds the exploration of context of writings in the construction of knowledge. On the other hand, subjectivism is concerned with construction of reality on the basis of social interactions. It is ‘socially, and/or linguistically situated experience, as culturally situated understandings’ in relation to specific times, places, contexts, individuals or groups of people in that there are ‘truths’ rather than one ‘truth’ (Cunliffe 2011: 656). As discussed above, the emphasis here is the exploration of contexts in the construction of knowledge and the tradition believes that there are different perspectives in constructing reality.

Intersubjectivism emphasises that we jointly construct reality, which means that the construction of knowledge is on the basis of ‘interpretive procedures’, which involves ‘turn taking or reciprocity of perspectives’ (Cunliffe 2011: 657).

However, both subjectivism and intersubjectivism typically concern with pluralism and background objectivism; but what differentiates intersubjectivism from subjectivism is ‘we-ness, our complexly interwoven, actively responsive relationships which are neither fully within nor outside our control as researchers or organisational members’ (Cunliffe 2011: 658). This suggests that in the intersubjectivism a researcher is an active participant like the main participants in that he/she shares narratives, views and opinions which could contribute to the co-construction of knowledge. As a result of this, the researcher’s role in the interaction determines the boundary (which will shift at different phases of the research) between intersubjectivism and subjectivism.

In this study, I integrate both objectivist and subjectivist perspectives, on the basis that some aspects such as language structure can be studied objectively, independently, out of context. However, to understand or gain more insights of why writers write the way they write, we need to move beyond the principles of objectivism to draw on the principles of subjectivism, which emphasises interactions with the participants to exploring the context of writings. I now turn to discuss research paradigm and situate this study into a mixed-methods approach.

4.2 Situating the study in a research paradigm

Huitt (2011) perceives the research paradigm as the underlying principle which regulates the model and structure of a study. The concept has also been defined as any philosophical claims which structure any inquiry and influence researchers’ points of view of reality and knowledge acquisition (Crotty, 1998; and Mack, 2010). This suggests that researchers should adopt certain explicit principles in their study, which could regulate their model and structure. In the light of this, as well as in order to triangulate my study and get more insights and explanations of the accounting PhD authors’ use of linguistic markers of stance, I adopt a mixed-methods approach.

4.2.1 Mixed-methods

The concept originated in the early 20th century among the cultural anthropologists and sociologists (Creswell, 1999; Johnson, Onwuegbuzie, Turner, 2007; and Denscombe, 2008). There is an absence of consensus among scholars on a unified definition of the concept on the premise that various definitions have been offered by different authors with different foci and orientations (Cresswell and Plano Clark, 2011; Creswell, 2014). For example, Green, Caracelli, and Graham (1989) define the concept as:

Mixed-method designs as those that include at least one quantitative method (designed to collect numbers) and one qualitative method (designed to collect words), where neither type of method is inherently linked to any particular paradigm (p.256)

This definition is concerned with both method and philosophy. Another definition has been offered by Tashakkori and Creswell (2007) as:

Research in which the investigator collects and analyses data, integrates the findings, and draws inferences using both quantitative and qualitative approaches or methods in a single study or a programme of inquiry (p. 4).

This definition is concerned with method, philosophy and research design; although my concern is not to become engaged here in the debate on the conception of a mixed-methods; in my view the second definition offers more enriching perspectives of the concept. Unlike previous definitions, which either concern with method or philosophy, this definition comprises different perspectives, involving method, philosophy and research design.

Some scholars provide the distinctive features of the mixed-methods approach which differentiate it with other paradigms, some of these features being:

- a. use of qualitative and quantitative methods within the same research project
- b. a research design which clearly specifies the sequencing and priority which is given to the qualitative and quantitative elements of data collection and analysis
- c. an explicit statement on the rationale of using both quantitative and qualitative aspects of the research which relate to each other (Tashakkori and Teddlie, 1998,

2003; Creswell, 2003; Creswell and Plano Clark, 2007, 2011; and Denscombe, 2008).

4.2.2 Rationale for choosing a mixed methods in this study

Denscombe (2008) notes that the rationale for using the mixed-methods approach is to improve the accuracy of the data. It also allows for a more robust analysis in the sense that it takes advantage of the strengths of both quantitative and qualitative elements (Greene, et al., 1989; Miles and Huberman, 1994; Ivankova, Creswell and Stick, 2006; and Greene and Caracelli, 1997). Some use a mixed-methods ‘as a way of developing the analysis and building on initial findings using contrasting kinds of data or methods (Denscombe, 2008). It is also used in order to provide a complete picture of the study by integrating information from complementary kinds of sources or data (Denscombe, 2008). Moreover, some use it in order to avoid bias caused by adopting a single-method. These foreground some of the importance of using the mixed-methods.

In the light of this, I adopted the mixed-methods paradigm in my research, on the basis that questions one, two and three required a quantitative approach, while question four required a qualitative approach. Moreover, this paradigm I anticipated would provide us with more insights and explanations of the accounting PhD authors’ (BUK) use of linguistic markers of stance. Furthermore, it enabled me to triangulate my study, as well as reduced bias caused by adopting only one approach. I now turn to discuss a mixed-methods sequential explanatory design and situate my research within it.

4.2.3 Situating the study in a mixed-methods sequential explanatory design

Creswell et al. (2011) and Creswell (2014) state that researchers adopt different mixed-methods designs which they believe would suit their research aims and objectives. Creswell et al. (2011) identify six major mixed-methods designs, which include three concurrent and three sequential designs. One of those designs is the sequential explanatory design. This design has two distinct phases: quantitative and qualitative (Ivankova, Creswell and Stick, 2006; and Creswell et al. 2011). In the first phase, researchers would collect and analyse the quantitative data (Ivankova, Creswell and Stick, 2006; Creswell et al. 2011; and Creswell, 2014). In the second phase,

qualitative data are collected and analysed in sequence which would assist to offer more insights on the quantitative results generated in the first phase (Ivankova, Creswell and Stick, 2006; and Creswell et al. 2011). Both two phases are integrated in the intermediate stage in the research. The rationale for this design is that the quantitative data and their sequential analysis provide a general understanding of the research problem (Ivankova, Creswell and Stick, 2006); because the quantitative data and their analysis would refine and explain those statistical results by exploring points of view of the participants in more details (Rossman and Wilson, 1985; Tashakkori and Teddlie, 1998; Creswell, 2003; Ivankova, Creswell and Stick, 2006; and Creswell et al. 2011). I adopted this design in my research on the premise that I first conducted a corpus-based textual analysis, which adopted a quantitative approach to identifying the frequencies, occurrences and keywords in context of linguistic markers of stance in the accounting PhD authors' theses. The results of this quantitative analysis then informed the interview phase with all the participants. In addition, I conducted thematic analysis on the interview data of the participants and document analysis of the official documents obtained from the Department of Accounting (**see Chapters Five and Six for detailed data analysis procedures**). I will now turn to a concept of case study design and argue that my research is a case study.

4.3 Case study design

Some scholars have argued that a case study is not a research technique or method, rather it is a 'research tradition' adopted for collecting and organising data (Dornyei, 2007; Creswell, 2007; Casanave, 2010; and Njie and Asimiran, 2014). The concept of case study refers to an in-depth research on a single case or a small set of cases, which involves employing various data collection methods (Njie and Asimiran, 2014; and Thomas, 2013). The principal aim of a case study is to obtain a rich, detailed explanation and understanding which would allow to examining some aspects of the case in detail (Thomas, 2013). Yin (2014) offers elaborate characteristics of a case study:

An inquiry which copes with the technically distinctive situation in which there will be many more variables of interests than data points, and as one result; relies on multiple sources of evidence, with data needing to converge in a triangulating fashion, as any other result, benefits from the

prior development of theoretical propositions to guide data collection (p. 17).

This definition of a case study implies that it relies on numerous sources of data in order to triangulate the study. Although there is a controversy concerning the concept (see **4.10 methodological concern**); my research adopts a case study design on the basis that it relies on multiple sources of evidence. It is also concerned with six particular individual cases on their usage of linguistic markers of stance. I used a cross-case analysis of all the cases in the corpus-based textual analysis, as well as explored their context of writings to gain more insights and explanations of their use of linguistic markers of stance. I now turn to discuss main features of case studies.

4.3.1 Main features of case studies

The case study is an excellent method for obtaining a thick description of a complex social issue embedded within a cultural context. It offers rich and in-depth insights that no other method can yield, allowing researchers to examine how intricate set of circumstances come together and interact in shaping the social world around us (Dornyei, 2007: 155).

A number of scholars have emphasised the importance of case studies in education and language teaching, such scholars have identified main features of a case study research, which include:

- a. Multiple perspectives: this means case studies use multiple sources of data, such as either a combination of interviews, observations, questionnaires, documents or both, which could provide different perspectives of the object under investigation (Yin, 2014; Denzin and Lincoln, 2008; and Duff, 2008).
- b. Particularity: Stake (1995) states that case study explores ‘particularity’ which comprises a small number of participants, which researchers could study intensively. This would allow the researchers to gain in-depth understanding of complex social phenomenon. For Cohen et al (2013) the selected case is meant precisely to explore and gain more insights and understanding of the particular in-depth as opposed to finding out what is true of the many. In other words, particularity is concerned with providing access to participants’ own perspectives.
- c. Contextualisation: case studies are unique, information-rich and dynamic which involve the study of the object under investigation in its natural contexts (Cohen,

et al, 2013; Yin, 2014; Gall, Gall, and Borg, 2007). In other words, it explores the contexts of the phenomenon under investigation in its natural settings.

- d. Complexity: for example, the concept of ‘thick description’ by Geertz (1973) which could be used in case study to provide more insights and holistic understanding of complex phenomenon. This implies that case studies enable researchers to generate more data, which could provide systematic connections among behaviours, experiences and their relationships.

In this study, as noted above, I adopted all these four features. I now move to a related concept of case-study, types of case study. I will discuss specific features of types of case study within which I situate my study.

4.3.2 Types of case study

There are many types of case studies, I will briefly discuss some of the specific features of case study which I use in this study.

- a. Multiple case: this study is a ‘multiple case’ (Yin, 2014), for Stake (1995) is a ‘collective of case study’ and Robson (2002) refers to it as a ‘set of cases’. In this study each of the six participants formed an individual case but all the six cases were similar which were explored within the same context, and employed cross-case analysis of all the six cases.
- b. Exploratory: Yin (2014) states that an exploratory case study is concerned with identifying propositions and questions which could be explored through subsequent study. This research is an exploratory study which investigates the variations of frequencies and use of linguistic markers of stance between accounting PhD authors’ theses (BUK). The study also explores their perceptions and experiences regarding the use of such features.
- c. Instrument: Stake (1995) defines an instrumental case study as the case in which helps to explore and gain more insights beyond the case itself. In this sense, this study is an instrument case study because it aims to provide a wide range of issues regarding the disciplinary discourse of accounting, as well as contributing to general knowledge of the use of linguistic markers of stance in academic writing.
- d. Analytic generalisation: in this study I use an ‘analytical generalisation’ (Yin, 2014), which emphasises that findings of the study are only generalisable to theoretical propositions rather than a wider populations (**see section 4.10 methodological**

concerns). The findings of my study show that something has happened somewhere, it could be happened somewhere else, with possible differences, which could necessitate other researchers to investigate (Bassey, 1999). Furthermore, the nature of the thick description of the study could assist readers to determine the extent of generalisation of the findings to other contexts (Gall, et al. 2007).

Next, I discuss report of my pilot study of this research.

4.4 Report on the pilot study

In order to test the efficacy of the research instrument, I conducted two phases of pilot study with two Nigerian PhD students at the University of Leeds. The first phase was a corpus-based approach. In this phase, I used the Wordsmith tool and identified the frequencies and keywords in contexts of linguistic markers of stance (**see appendices 4:1 and 4:2**). The second phase was an administration of interview on the basis of the results of the corpus-based analysis. The purpose of this pilot was to test the efficacy and suitability of my research individual interview and corpus-based analysis. The interviews took place at interviewees' houses and lasted for 45 minutes each and it was recorded after obtaining their consent. A scheme of work for the interview log was prepared (**see appendix 4:3**); and for more detailed report of the interview (**see appendix 4:4 a Reflective Report on the Pilot Study Interview**).

During the pilot study the participants found two questions very difficult to understand. After the interviews, I rephrased the questions as follow:

Table 12: rephrased questions

SNo.	Piloted question	Rephrased question after the interview
1.	In your opinion, what are the purposes of the PhD thesis?	What is the importance of writing your PhD thesis?
2	In your opinion, what kind of readers does a PhD thesis writer should ideally have in mind when writing?	When you are writing your PhD thesis, which people do you expect to read your thesis?

In terms of corpus compilation and analysis, one of the participants handed in his Upgrade document in a PDF file image, which it could not convert into a text file. I had to contact him again for a word document file. In the main data collection, I anticipated some theses might be in a PDF file image or the accounting PhD authors did not have electronic copies. In the event of this happening, I decided to employ the services of ‘Business Café’ (paying money to word-process the theses in Nigeria); because this allowed me to convert the electronic copies into text files for the use on concordance software.

4.5 Research setting

4.5.1 Participants’ recruitment

There are two types of participants in this study: the primary and secondary participants. The former comprises six authors of accounting PhD theses in Bayero University, Kano, Nigeria. Their theses are the primary corpus of my research (see **section 4.6.1 selection criteria for corpus compilations**). The primary participants also included three lecturers who had supervised some of these theses chosen. I conducted interviews with these participants (see **table 13 below**). The secondary participants are four UK theses (see **section 4.6.10**), involving four authors of accounting PhD theses written in the United Kingdom universities within the same discipline of accounting.

Table 13: overview of research participants

S/NO.	Participants	Position	Number selected	Data collection instruments
1	Accounting PhD authors	Current teachers in the Department of Accounting, BUK	6	A corpus of six PhD accounting theses. First interviews: getting more information on the processes of PhD programme in the Department (60 minutes for each participant).

				Second phase of interviews: focussed on the use of linguistic markers of stance (60 minutes of interview with each participant)
2	Their PhD supervisors	Teachers in the Department.	3	A 60 minute interview with each participant.
3	UK accounting PhD authors	Not known	4	A corpus of four PhD theses.

4.5.2 Researcher and participants' relationship

I stated above, this study aimed to gain more insights and explanations of a particular setting and its participants, as a researcher I was able to have access to as much knowledge as possible of the context. In addition, considering we shared same first language (Hausa), geographical location (North-Western Nigeria), as well as the fact that I studied my undergraduate programme in that University enabled me to build a rapport with the primary participants. Furthermore, Ruttan (2004) states that there are four factors that a researcher should take into account regarding the researcher/participant relationship:

- a. reciprocity
- b. interview venue
- c. participants' comments on participating in this study
- d. the longitudinal dimension of the research

Regarding reciprocity Ruttan (2004: 17) posits that 'the principle of reciprocity must guide research', that in a research is important to develop a two-way exchange in that the participants could develop a sense of feeling that they could also benefit and learn more in taking part in the research. In this regard some of the participants made enquiries about the academic writing particularly the macrostructures of the RAs in the United Kingdom journal articles in the disciplines of social science and humanities. I explained to them that it varies across disciplines and journals; however, regardless of disciplines and journals, a paper must have identifiable macrostructures

of introduction, method, result and discussion (IMRD), and must have focus and contribute to the advancement of knowledge. Moreover, some asked me certain metadiscoursal markers which someone could use in their academic writing. I explained to them that there are a lot of them which someone could use. I provided them with a list of such features. In addition, one participant asked me about what is language for specific purposes? He continued further that it was the first time he heard about that concept. I did not hesitate, I explained to him what it means and how members of disciplinary community could benefit from a programme of language for specific purposes like English for accounting purposes. All this enabled the participants to develop a confidence and felt they could benefit from taking part in the research.

Choosing venues of the interviews was very important because it gave the participants a sense of confidence and a sign of respect. In their tradition since the researcher was seeking and soliciting their support as such he/she must allow the participants to choose appropriate venues and time for the interviews. This made the participants to further develop interest to take part in the study, as well as building trust between the participants and myself. As a result of this, the participants chose the venues and time of the interviews, all the interviews were conducted in the participants' offices, under a very conducive atmosphere.

In respect of participants' comments about the research, the participants appreciated their participation in the research because it had raised their awareness of academic writing mechanism, and they even requested some academic writing materials, such as journal articles which talked about the use of explicit self-mention features in academic writing. One of the informants suggested that the University and National Universities Commission should introduce a language for specific purposes programme for each discipline which could assist students to improve their academic writing mechanisms which are in conformity to their disciplinary norms, values, conventions and beliefs.

Although this study did not adopt a full ethnographic approach which could take a longitudinal dimension, still we developed a sense of commitment and friendship. All the participants were very committed and friendly. At the end of the interviews some of the primary participants suggested that I should organise a series of workshops on

academic writing for postgraduate students in the Department. I now turn to discuss data collection instruments.

4.6 Data collection instruments

As discussed above, to triangulate my research and obtain more insights and explanations of the accounting PhD authors' use of linguistic markers of stance; I found it was necessary to consider contextual factors, both institutional and disciplinary; since shifts in writing practices are always motivated outside the complex texts because writers are responding to aspects of their social contexts (Hyland, 2002e). Baynham (2001) as we have seen also argues that there is a need to recognise the complexity and specificity of context in academic writing research. Following this, I employed two corpora of accounting texts (see **4.6.1 the corpus section below**), and an ethnography methodology, similar to Swales' textography, which I included interviews with the participants, official documents from the Department of Accounting, and School of Postgraduate Studies of the University, and written corrective feedback provided to the students.

4.6.1 The corpus

4.6.2 Introduction

This section explains the creation of corpus of accounting PhD authors' theses which is the principal focus of this study. It also explains the compilation, as a secondary focus, of UK corpus which serves as a reference corpus for comparative analysis with the corpus of accounting PhD theses (BUK corpus hereafter). Firstly, I discuss principles underlying corpus design. I then discuss processes of creating all the corpora.

4.6.3 Principles underlying corpus design

Scholars have argued that there are a number of considerations that a researcher should take into account in corpus design, for example, purpose, size, representativeness, balance and contextual information (Kennedy, 2014; Thompson, 2001). Baker (2006) asserts that researchers produce different kinds of corpora, which depend upon the sorts of research aims and objectives that they have in mind. He stresses that in discourse analysis the most important type of corpus is called a specialised corpus. It

is mainly used to study specific aspect of genre of a language. For example, we may be interested in the language of academic essays, specifically the interpersonal interaction between the writer and the reader, particularly the use of linguistic markers of stance, which this research investigates. Although there are debates or controversies on the corpus design our concern is not to engage in such debates for detail see Kennedy, (2014); Hunston, (2002); Stubbs, (1996); Hoey, (1986); Engwall. (1994) and Baker, (2006). I will now discuss representativeness and size in corpus design.

4.6.4 Corpus representativeness and size

One of the most controversial arguments of corpus design are representativeness and size of a corpus that is to what extent a corpus could be considered as a representative of a particular language or aspect of language. Kenney (1998: 52) notes that ‘{w}e cannot be confident we know all the possible text types nor their proportions of use in the population, a representative sample is at best a rough approximation to representativeness, given the vast universe of discourse’. This suggests that representativeness is quite challenging. He uses the term ‘approximation’ suggesting that we can approximate the representativeness of each discipline by certain criteria, which could serve our purpose of the research. For Hunston (2002: 26) a corpus cannot be judged as ‘good’ or ‘bad’ in itself, rather is only as ‘suited’ or ‘not suited’ which depends upon to particular research purposes. For example, in discourse analysis a small amounts of data can be used, a typical example, is Stubbs (1996) who compares short letters of approximately 330 and 550 words each. Hoey (1986) also asserts that the size does not matter that small ‘colony texts’ can serve the purpose. Furthermore, Nishina (2010) claims that several studies have been conducted by using smaller sizes of corpus, such as Simpson (2000) who uses a one-million-word corpus of spoken academic English which is compiled from four 250,000-word sub-corpora. In addition, Uba (2016) compiled a corpus of 1.5 million words of an accounting word list. Gavioli (2002) compiled an English medical corpus of 258,622 which included five specialist sub-domains. Nishina (2007) constructed a US accounting corpus of 245, 424 words. These studies were conducted in attempting to provide collocations, keywords, patterns or specific expressions which were associated with specific genre or discipline and the results were successful. As a result of this, the present study compiled two corpora from the discipline of accounting: six accounting PhD theses (BUK corpus), served as the principal part of this study; and as a secondary focus for

comparative purposes, four accounting PhD theses written in United Kingdom universities (UK corpus). I will now introduce procedures used in the creation of each corpus.

4.6.5 Corpus creation

4.6.6 An accounting PhD corpus (BUK corpus)

I have mentioned above the principal focus of this study is the BUK corpus. I have also stated that several factors have to be taken into account in corpus design. Engwall (1994: 51) also states that ‘no scientific criteria exist for determining the size of any corpus’. The following criteria have been adopted for the creation of the BUK corpus:

- a. the authors’ of the theses must have attended Bayero University, Kano at Masters’ and PhD levels in the Department of Accounting. The rationale for this is to explore and gain more insights and explanations of the use of linguistic markers of stance of the discipline of accounting at this Department.
- b. the accounting PhD authors must be non-native speakers of English and have studied in non-English speaking countries.
- c. all accounting PhD theses must have been written and successfully passed their PhDs in the period from 2009 to 2015.
- d. all the accounting PhD authors must be current teaching staff at the Department of Accounting in which this research has been conducted. The rationale for this is an easy access to accounting PhD authors.
- e. although many scholars have identified four different types of thesis in terms of its macro-structure (Paltridge, 2002), including simple traditional (introduction, review of literature, methods, results, discussion, and conclusion), complex traditional, topic-based, and anthology. I have selected only theses which have identifiable macro-structures of introduction, review of literature, methods, results, discussions, and conclusions sections. I have chosen this because in the Nigerian context, particularly in the disciplines of Humanities and Social Sciences have typically been using the simple traditional type of thesis.

4.6.7. Collection of the theses

Having set up the above criteria, the first step I took was approaching the Department of Accounting of the University for seeking permission. The Head of the Department

put me in contact with the participants. I first met them and had a chat with them, I then handed in my information sheet, which contained all the roles that each participant will play in the research, including collecting their theses (see **appendix 4:6**). After a couple of days, I returned to the participants and I had a brief chat with them and they asked me some questions relating to the information sheet, after I clarified all their questions. I then presented them with participant consent form (see **appendix 4:7**). They all agreed with the statements on the consent forms and appended their signatures. I then collected their PhD theses in both electronic and hard copies. I now turn to provide a description of table of contents of the six accounting PhD theses (BUK).

4.6.8 Description of the table of contents of the six accounting theses

I now describe the table of contents of the six accounting PhD theses (BUK). The macrostructure of the six accounting PhD theses (BUK) comprises five chapters. They typically follow usual traditional structure of thesis, including Introduction, Literature review, Methodology, Results and Discussion; and Conclusion sections. The Introduction (chapter one) comprises of background of the study, statement of the problem, objectives of the study, research hypotheses, scope and limitations of the study, and significance of the study.

In Literature section (chapter two), the structure of their theses are concerned with reviewing relevant literature to their studies, including theoretical frameworks. In Methodology section (chapter three) the accounting PhD authors talk about their research design adopted in their studies. The results and discussion section (chapter four) deals with the presentation and discussion of the findings of their studies. Conclusion section (chapter five) is concerned with summary of the major findings, review of the work done, conclusion, recommendations and suggestions for further research. This is the basic structure of their theses (see **appendix 6.5 for much detail information of table of contents of each thesis.**)

4.6.9 Construction of the BUK corpus

After I had collected the theses in both electronic and hard copies, the electronic copies were converted into text file, after deleting all appendices, captions, images, abstracts, acknowledgements, foreword, reference lists, title pages, dedication pages,

contents pages, pages of list of tables and figures (Swales, 1990). At this stage, I used the Wordsmith tools (Scott, 2004) for the development of the corpus and corpus analysis. I then developed a general corpus (of the whole theses) and also sub-corpora (of macro-structures of each thesis). The general corpus of the six theses has **218, 611** words. This provided us with a clear picture of the frequencies, keywords in contexts and the distributional patterns of linguistic markers of stance across the macro-structures of those theses.

4.6.9.1 A Summary of word count of the six accounting PhD theses (BUK)

BUK thesis 1

SN	Rhetorical section	Word count
1	Introduction	4, 419
2	Literature	20, 635
3	Methodology	2, 431
4	Result and discussion	9, 958
5	Conclusion	3, 040
	Total	40, 483

BUK thesis 2

SN	Rhetorical section	Word count
1	Introduction	3,304
2	Literature	18, 799
3	Methodology	5, 163
4	Result and discussion	11, 985
5	Conclusion	1, 632
	Total	40, 883

BUK thesis 3

SN	Rhetorical section	Word count
1	Introduction	3, 582
2	Literature	19, 427
3	Methodology	2, 390
4	Result and discussion	17, 154
5	Conclusion	3, 049
	Total	45, 602

BUK thesis 4

SN	Rhetorical section	Word count
1	Introduction	4, 636
2	Literature	15, 094
3	Methodology	3, 424
4	Result and discussion	5, 203
5	Conclusion	3, 176
	Total	31, 533

BUK thesis 5

SN	Rhetorical section	Word count
1	Introduction	2935
2	Literature	11,501
3	Methodology	2409
4	Result and discussion	7,956
5	Conclusion	3,699
	Total	28,500

BUK thesis 6

SN	Rhetorical section	Word count
1	Introduction	2120
2	Literature	10,354
3	Methodology	3,705
4	Result and discussion	11,121
5	Conclusion	4,310
	Total	31, 610

Grand total of the six theses: 218, 611

I will now discuss procedures for collection and compilation of UK corpus.

4.6.10 A corpus of four accounting PhD theses (UK corpus)

I have mentioned above that I compared the results of the BUK corpus with a reference corpus of four accounting PhD theses written in the UK. The rationale was to get insights on the use of linguistic markers of stance between the BUK and UK corpora to see whether there were similarities or differences in using the features between the two contexts. It also aimed to get insights on what linguistic markers of stance the discipline of accounting typically use in the construction of knowledge. I adopted the following procedures for the collection and compilation of the corpus.

4.6.11. Selection criteria

For the selection and construction of the UK corpus I adopted the following criteria:

- a. the thesis must have been written and defended between 2000 to 2016 academic year in a United Kingdom university.
- b. the area of research of the thesis must be on the discipline of accounting. The rationale for this was to have an easy comparable with the BUK corpus, which was based on these macrostructures.

Having set these criteria I moved to get an appropriate thesis which met these criteria.

4.6.12 Obtaining accounting PhD theses (UK corpus)

On the basis of the above criteria for collection and compilation of this corpus. I computer searched a United Kingdom online data base of over 400, 000 theses and dissertations available free for download for the purposes of research. I had accessed four theses which met the above criteria on 19Th June, 2017 via these links:

<http://ethos.bl.uk/OrderDetails.do?did=1&uin=uk.bl.ethos.668033>

<http://ethos.bl.uk/OrderDetails.do?did=1&uin=uk.bl.ethos.577444>

<http://ethos.bl.uk/OrderDetails.do?did=1&uin=uk.bl.ethos.519232>

<http://ethos.bl.uk/OrderDetails.do?did=1&uin=uk.bl.ethos.513717>

After I downloaded these theses, I sought an advice from a Professor in that discipline, who has been teaching and researching for over two decades in a United Kingdom university on whether the areas of research of these theses can be considered as part of the discipline of accounting. The Professor had confirmed to me that the areas of research of these theses are part of the discipline of accounting. I then moved to construct the corpus.

4.6.13 Construction of the UK corpus

Having downloaded these theses in both electronic and hard copies, I converted the electronic copies from PDF file to word document. I then deleted all appendices, captions, images, abstracts, acknowledgements, foreword, reference lists, title pages, dedication pages, contents pages, pages of list of tables and figures in these theses (Swales, 1990). I then converted them into text file, which allowed me to use a concordance software. Next, I used the Wordsmith tools (Scott, 2004) for the construction of the corpus and corpus analysis. I developed a general corpus of the four theses (UK corpus). The corpus has a total of 256,030 word count. I now move to discuss the concept of textography in relation to my thesis.

4.7 Textography

Swales (1998a: 111) states that a study of complex texts in the academic setting ‘is a cake that can, of course be cut many ways’. This suggests that in the analysis of complex text like a PhD thesis, analysts could involve a number of techniques for examining a discourse/context. This kind of integration of several techniques to

analyse a text is termed 'textography' (Swales, 1998; and Paltridge, 2008). Swales (1998a: 112) refers to textography as 'a partial ethnography', which combines elements of text analysis with ethnographic techniques for the purpose of examining what complex texts are like and why. 'It is something more than a traditional piece of discourse analysis, while at the same time less than a full-blown ethnography (Paltridge, 2007: 150). Such techniques are interviews, observations, official documents, publications, pictures on the wall book, hearing or overhearing, life histories, staff meetings, joint-editing sessions and so forth (Swales, 1998). I mentioned above, that I triangulated my research by exploring contextual information of my primary participants' use of linguistic markers of stance. I used interviews, official documents from the Department of Accounting, such as postgraduate students' handbook, and samples of written corrective feedback provided to the students in the discipline of accounting. I will now briefly discuss each one of them.

4.7.1 Interview

In terms of interview, Neuman (2002) asserts that interviews are concerned with active interactions between the researchers and their informants, where exploring their motives, feelings, insights, desires and cooperation are vital elements. Fontana and Frey (2005) claim that both qualitative and quantitative researchers use interviews methods for data collection. For Dornyei (2007) interview is enriching by 'probing into emerging new issues'. In the same vein, Silverman (1997) posits that it leads to a negotiated and contextually based result.

Fontana and Frey (2005) state further that interviews can be classified on the basis of the degree of their formality or structure. They also state that it can be less structured, which sometimes refers to unstructured, semi structured and highly structured. It can take several forms notably individual or group, face to face, telephone, and skype interviews (Fontana and Frey, 2005). Regarding the structured interviews, the interviewer has predetermined themes in the form of questions to be addressed with the interviewee. On the other hand, the semi-structured interview is concerned with predetermined open-ended questions, which allows flexibility of changing words and sequences of such questions (Kvale, 1996). Thomas (2013) claims that semi-structured interview combines 'the structure of a list of issues to be covered together with the freedom to follow up points as necessary'. Wilkinson and Birmingham (2003)

argue that despite the freedom of the interviewee the interviewer could control the sorts of questions and the nature of the answers. In addition, Pring (2004) asserts that ‘the interview will normally be only semi-structured because otherwise there would not be the scope for those interviewed to expound the full significance of their actions’. This emphasises the significance of semi-structured interview. For the purpose of this study, I adopted a semi-structured interview with a pre-prepared guide. The interview was conducted individually and it was in two phases as can be seen in **table 13** above of the overview of research participants.

4.7.2 Official documents

Swales (1998a) stresses that in a textography approach official documents contribute to the understanding of the contextual information of a complex text. For example, it could provide information on the assessment criteria for evaluating the students’ complex texts (Paltridge, 2006). Thus, in this study, I used postgraduate students’ handbooks of the Department of Accounting, as well as that of the University, which related to academic writing practices of postgraduate students. The rationale was to get more insights on the institutional practices in relation to academic writing, including the use of linguistic markers of stance.

4.7.3 Samples of written feedback provided to students

Many scholars have stated that any background or contextual information of the complex text could contribute to the understanding on why members of the disciplinary community write the complex text the way they do (Baynham, 2001; Swales, 1998; and Paltridge, 2006). Hyland and Hyland (2001: 185) argue that students’ written feedback play significant roles in providing information ‘of channelling reactions and advice to facilitate improvements’. Although there has been a controversy on how much feedback could be offered to students, my concern is not to engage in the debate, rather to use the feedback data to further understand the accounting discursive practices in relation to the use of linguistic markers of stance. Thus, in this study, I obtained a few samples of written feedback provided to the accounting PhD authors. I used these samples of students’ written feedback provided to the students to examining some of the accounting discursive practices in relation to the use of linguistic markers of stance.

4.7.4 Publications

Swales (1998) claims that publication is one of the sources of understanding contextual information of complex text. I noted in the above section that I used four UK accounting PhD theses in order to get insights on the accounting disciplinary practices in relation to the use of linguistic markers of stance. It was also meant to see if there were differences or similarities between the two corpora in relation to the use of linguistic markers of stance. I conducted a quantitative corpus-based textual analysis of the corpus in order to gain more insights on the accounting discursive practices in relation to the use of linguistic markers of stance. In the next section, I discuss the strategy for discourse analysis I adopted in this study.

4.8 Strategy for discourse analysis

4.8.1 An integration of corpus-based, institutional and disciplinary approaches to discourse analysis

4.8.2 Introduction

In Chapter Three I have stated that it is quite difficult to work on a single genre theory because the theories are interwoven and it is a kind of theoretical triangulation. The central focus of this research is on textual analysis of a genre (PhD) rather than contextual. In other words, it is primarily concerned with a quantitative corpus-based textual analysis but I complement this with a consideration of institutional and disciplinary factors which might explain the writers investigated write as they. That means in order to triangulate my study and explore more on what might constrain or influence the authors' use of linguistic markers of stance. I moved beyond the text to the context to explore and gain more insights on their writing practices.

4.8.3 Quantitative corpus-based textual approach to discourse analysis

Some scholars state that a corpus-based textual approach to discourse analysis is providing invaluable information about textual and social factors which influence language choices (Conrad, 2002; and Baker, 2006). Thus, it can contribute enormously to our understanding of discourse. Moreover, it is an invaluable methodology for analysing large corpus with thousands of running words or texts (Biber, Connor and Upton, 2007; Hyland, 1999a, 2005b; Hunston, 2002; Baker, 2006; and Flowerdew,

2005). Conrad (2002) notes that there are four approaches in corpus-based research: firstly, studies associated with particular use of language features, such as a word, phrase or grammatical structure. Secondly, studies associated with examining particular function of language features, such as study on adverbial stance. Thirdly, studies on characterising a variety of language and finally, studies on ‘mapping the occurrence of a language feature through a text’ (see **detail in section 4.9.1 quantitative corpus-based textual analysis**).

However, a corpus-based textual approach to discourse analysis has become under several criticisms. For example, some scholars have argued that the absence of contextual features is one of the major criticisms of corpus linguistic approach, particularly when dealing with pragmatic features of complex texts (Widdowson, 1998, 2002; Flowerdew, 2005; and Swales, 2002). A similar concern has been raised by Hunston (2002) that due to lack of visual and social contexts provide serious problems in using corpus-based textual approach for discourse analysis. In order to address these criticisms to some extent and to triangulate my study, as I have mentioned above, I have moved beyond the text to the institutional and disciplinary context.

4.8.4 Institutional and disciplinary context

In the above section, I have clearly stated that the primary focus of the discourse analysis of this study is a quantitative corpus-based textual analysis. However, I triangulated the results of the corpus-based textual analysis with the institutional and disciplinary context. Bhatia (1997: 313, 2004) claims that the contextual information in institutionalised academic and professional settings provides linguistic explanations; for example, ‘why do members of specific professional communities use the language the way they do?’ Furthermore, such kind of question does not require answer from the linguistic features alone, but also from sociolinguistic and ethnographic studies. Baynham (2002:191) has also argued that ‘combining both the text and the practice-based perspective has a powerful potential’. Subsequently, my research sought more insights and explanations from the participants in relation to what might constrain or influence their use of linguistic markers of stance.

In sum, in the corpus-based textual approach which adopts a bottom-up perspective, I use a concordance software (Wordsmith tools) to identify the frequency, occurrence and keywords in context of my own typology of linguistic markers of stance developed to supplement and extend that of Hyland. I also examine the distributional patterns of linguistic markers of stance across the whole macro-structures of all the six theses (BUK) to establish if there is variation; whereas I examine the stance markers at a level of whole thesis between the UK and BUK corpora. On the other hand, the institutional and disciplinary context approach which was concerned with exploring the institutional and disciplinary contexts, I sought more explanations from the participants on what might constrain or influence their use of linguistic markers of stance, as well as the writers' institutional practices (see section 4.9.2 qualitative analysis). I considered that the adoption of this approach which uses a combination of analytic methods would be appropriate for answering my research questions. For example, as mentioned above, research questions one, two and three required quantitative approach, and question four required qualitative approach.

4.9 Data analysis procedures

4.9.1 Quantitative corpus-based approach to discourse analysis

I mentioned above regarding strategy for discourse analysis, I adopted both corpus based and institutional and disciplinary based approaches. Many researchers have adopted quantitative corpus-based textual approach in order to investigate specialised discourses, text types and genres. I noted above that I used one of the commonly known concordance software, Wordsmith Tools (Scott, 1997, 2002, 2004a; and Scott and Tribble, 2006). One of the tools of this concordance software is keyword analysis tool, which enables a researcher to use quantitative procedures to identify some linguistic features which are particularly associated with the corpus under analysis. This would provide insights for further qualitative analysis. In quantitative corpus analysis, there are two main stages that a researcher could follow: firstly, a researcher could generate a word list of corpus under study and other corpus/corpora which could serve as reference corpus/corpora for comparative analysis with the corpus under investigation (Scott, 1997, 2004; and Scott and Tribble, 2006). Secondly, the researcher could then compare the relative frequencies of specific linguistic features identified on the word lists across the corpora. This could enable a researcher to draw

possible interpretations and conclusion about the discourse community, text type or genre that the corpus is meant to represent. I now discuss my procedures in the quantitative corpus-based textual analysis.

I discussed in the mixed-methods and case study sections above, I adopted the sequential explanatory design which quantitative analysis came first and qualitative analysis followed. I used a cross-case analysis of all the six cases in order to explore and gain more insights on the accounting PhD authors' use of linguistic markers of stance. This includes the institutional, disciplinary and epistemological factors that might constrain or influence their use of linguistic markers of stance. Further to the above discussion on the steps of quantitative corpus analysis, Biber et al. (2007: 34) stress that there are seven major analytical steps in a corpus-based description of a discourse, which analysts will take into account. The seven steps are:

1. Determining the types of discourse units – the communicative distinctions which discourse unit can serve in these complex texts.
2. Segmenting all 'texts in the corpus into well-defined discourse units'.
3. 'Identifying and labelling the type of each discourse unit in each text of the corpus'.
4. Analysing the linguistic features of 'each discourse unit in each text of the corpus'.
5. Describing the typical linguistic features of each discourse unit type, 'by comparing all discourse units of a give type across the texts of the corpus.
6. Describing the discourse structures of specific texts as sequences of discourse units, with regard to 'the general type or category of each those units' (text structure).
7. Describe the general patterns of discourse organisation which hold across all texts of the corpus.

They maintain that these seven steps can be applied either in a top-down or bottom-up approach and both approaches differ in the sequential order of the analytical steps (Biber, et al. 2007).

I noted above, my analysis began with the quantitative analysis which was synonymous with a bottom-up approach in this study. I used the Wordsmith Tools (Scott, 2004) to obtain the frequency lists and occurrences of my own typology of linguistic markers of stance in the corpus. Some scholars have emphasised that a

statistical analysis provides frequency lists only but to understand function of lexical items we have to look at context (Tognini-Bonelli, 2001; Read and Nation, 2004; and Hunter and Smith, 2006). Peacock (2011) also asserts that the rationale for looking at context is a twofold: firstly, to verify whether each instance of feature identifies matches the target function or not. Secondly, to find features that may not be found with a keyword search. To address this, I used the following steps:

- a. All frequencies of my own typology of linguistic markers of stance were identified using the Wordsmith tools
- b. All occurrences of the features identified were manually examined
- c. All the stance markers were recorded
- d. Each function of occurrence was verified by reading the relevant sentence and cotexts
- e. The frequency of all features was calculated.

I followed the same procedures across the two corpora. Having identified the stance markers, I used the SPSS software and created bar chart, frequency table and other statistical information of those linguistic markers of stance identified in the two corpora. Note that the primary concern of this study was frequency of linguistic markers of stance (**see Chapter Five for much more detailed procedure for corpus-based analysis**).

4.9.2 Qualitative analysis

In the above section 4.8.4, I discussed that I explored the context of writings of the accounting PhD authors (BUK). I conducted qualitative analyses on the responses of the interviewees, and samples of written corrective feedback provided to the students, as well as documents analysis regarding the authors' use of linguistic markers of stance. I adopted a-three stage procedure for analysing the qualitative data suggested by Creswell (2007) and Miles and Huberman (1984). The first stage was preparing the data for transcription. The second stage was reducing the transcribed data into themes through a process of coding. And the third stage was presenting the data. I now turn to provide the rationale for conducting the interview with the primary participants.

4.9.3 Rationale for conducting interviews

In section 4.5.1 above I stated that I conducted interview in two phases with the six accounting PhD authors (BUK). The first interview was meant to interact with the participants and get insights on the processes of PhD programme and writing up the thesis. This phase of the interview was not meant to reflect in this thesis. The main rationale for the second interview as noted above was informed by the results of the corpus-based textual analysis of their PhD theses. The rationale for the second interview was a twofold: firstly was to explore why none of the four accounting PhD authors use explicit self-mention features in their theses and secondly was to get insights whether there were contextual factors which might influence or constrain the use of stance markers between the six authors. The questions employed can be seen in schedule of interviews in **appendices 4.9.1, 4.9.2 and 4.9.3**. The interviews as noted above were semi-structured which were involved prompts and probes in the course of the interviews. There were also certain closed-ended questions. I now turn to the process of thematic analysis of the interview data.

4.9.4 Process of thematic analysis of the interview data

My interviews involved nine participants with fifteen set of transcribed data with an average of 2000 words per each transcribed interview (**see appendices 4.9.4, 4.9.5 and 4.9.6 for extracts of the transcribed interviews**). Analysts focus on different modes of narrative analysis, some pay more attention on drama; temporal ordering of the plot; key themes; and narrative as an interactional mode and so forth (Riessman, 2001; Phoenix, 2008; and Bryman, 2012). Regardless of which method someone chooses, Coffey and Atkinson (1996) draw the attention of analysts of the importance during coding processes of not fragmenting participants' data. Subsequently, I used a thematic analysis. It is concerned with coding and classifying units of information from the data gathered in the interviews into different categories (Yin, 2014). Braun and Clarke (2006) state that in analysing data patterns are identified through rigorous processes, including data familiarisation, coding the data, development of the theme, as well as revision. I adopted this approach in my data analysis as follows: I first familiarised myself with the data by transcribing the interviews. All interviews were transcribed, as soon as I had conducted the interview. The rationale was to seek for any further clarification from the respondents. This process was conducted on

Microsoft Word Office. I have noted in the ethical consideration section, all the transcribed data were anonymised (**see appendices 4.9.4, 4.9.5 and 4.9.6 for extracts of the transcribed interviews**). I then moved to the next stage, coding the data.

Regarding coding, I conducted manual coding in spite of availability of computer software such as NVIVO which could assist me in coding the data. The rationale for choosing manual coding was threefold. Firstly, the size of transcribed data was relatively small and manageable, it was less than 500 pages (Creswell, 2012). It did not exceed more than sixty pages. Secondly, this approach enabled me to immerse myself with the data that I read, reread and searched for meaning in the transcripts. Thirdly, this approach provided me with a lot of experiences which enabled me to prepare for data analysis. During the process of coding, I used a codebook which had three columns: codes, code descriptions/themes and remarks. Furthermore, I also used memos on general observations and thoughts that were occurring during the interviews, as well as during the process of reading and rereading the transcripts. These memos which served as a form of my reflections assisted me to synthesise and consolidate my data into higher level meanings (Mile, et al. 2014). Having developed codes, I then turned to the third stage, theme development. At the theme development stage, I printed off code nodes, read and reread with the purpose of identifying significant patterns of meaning (potential themes). At initial stage of the development of theme of the interviews thirteen themes were identified. After rigorous and repetitive classification ten themes were emerged (**see much more detail of interview data analysis in Chapter Six**) Next, I will discuss the document analysis procedure. I followed same procedures in document analysis and came up with two themes: absence of explicit assumptions of academic writing and some issues regarding written corrective feedback.

4.9.5 Document analysis

Document analysis is the systematic exploration of the content of written documents in order to analyse the meanings and relationships of words and concepts, and then make inferences about the messages within the texts, the writers, the audience, the culture and the time it was put up (Robson 2002). This suggests that document analysis is concerned with the exploration of the contextual information in order to make inferences on the object of the investigation. I noted above, I explored the contextual

information by analysing some of the accounting discursive documents such as postgraduate handbook and other related documents. In the analysis, I used code and categorised the key themes of the data and its relevance to the accounting discursive practices in relation to the use of linguistic markers of stance. I followed the same procedures used in thematic analysis of the interviews. This analysis as can be seen in **Chapter Six** provided us with further contextual information of the accounting discursive practices, as well as the institutional context that might constrain or influence the accounting PhD authors' use of linguistic markers of stance.

4.10 Methodological concerns

4.10.1 Case study generalisation

The issue of generalizability is one of the central concerns of case studies. For example, Lincoln and Guba (1985) assert that it is not the responsibility of researchers that their findings can be transferred and valid everywhere. Moreover, the findings, insights and understandings obtained by case studies may provide further ideas for future research and replication attempts (Allwright and Bailey, 1991). However, Van Lier (2005) argues that case studies emphasise the notion of 'particularisation' which offers in-depth analysis of contexts under study. In order to address this issue, my study invites reliability, transferability, and particularisation where generalisations of the findings are not possible. For example, the concept of reliability emphasises that knowledge, insights, and explanations gained from my research is of relevance to or can be applied by other researchers who are facing similar situations and contexts.

4.10.2 Trustworthiness of the study

In this study, I adopted the concept of trustworthiness of Guba and Lincoln (1989) which emphasises four different perspectives of trustworthiness: dependability, confirmability, credibility and transferability.

4.10.3 Credibility

The concept of credibility 'refers to confidence in how well data and processes of analysis address the intended focus (Graneheim and Lundman, 2004). I noted above, in order to triangulate my study, I adopted the mixed-methods research design. I also noted above that the data instruments were the corpus of accounting PhD theses and

the textography methods, designed to provide a rich documentation of the context. These provide us with in-depth insights of the accounting PhD authors' use of linguistic markers of stance as it relates to their institution and discourse community. For example, the corpus-based textual analysis provided us with the frequencies, occurrences and concordances of the use of linguistic markers of stance across the macro-structures of the six theses, as well as the UK corpus within the same discipline of accounting. On the other hand, the textography method explored and gained more contextual insights of the accounting PhD authors' use of linguistic markers of stance.

Moreover, the context in which these instruments were used was a familiar environment which allowed me to have substantial engagement with the participants as well as to establish what Guba and Lincoln (1989) call a relationship of trust.

4.10.4 Dependability

Guba and Lincoln (1985) claim that dependability 'seeks means for taking into account both factors of instability and factors of phenomenal or design induced changes'. For example, it is important to question all the participants the same issues or areas. During the interviews, I asked all the participants key issues of this research. Guba and Lincoln (1985) also claim that credibility criteria reinforce the dependability of a study. In this study, I presented a detailed report of all the data collection methods and the processes involved.

4.10.5 Transferability

Trustworthiness is also concerned with the notion of transferability which refers to the extent to which the findings can be used in different situations (Shenton, 2004; and Yin, 2014). In my study, I provided a detailed description of my context, selection criteria, and characteristics of the participants; although their names and identities were anonymised. I also provided a detailed data collection procedure. Furthermore, I provided enriching and vigorous presentation of the results of my study. This might enable any interested researcher or reader to determine the areas, which might relate to their contexts; whether they can apply to their similar situations or intend to conduct a further research.

4.10.6 Confirmability

Guba (1989) states that there are a number of strategies which are useful in the establishment of confirmability; for example, triangulation of multiple methods, and sources of data. I mentioned above, my research adopted a triangulated approach, which involved the corpus-based textual analysis and the textography approach. I also adopted the mixed-methods approach, which combined both quantitative and qualitative analyses of the linguistic data.

4.11 Ethical considerations

Considering the nature of my research which involved human participants and institution; and coupled with the requirement of the ethical review committee at the University of Leeds; the ethical approvals for both the pilot and the main research were granted (**see appendices 4:14 & 4:15**). I also considered some key ethical issues such as informed consent form, confidentiality, and anonymity. I now turn to discuss them.

4.11.1 Participant Information sheet

The participant information sheets were prepared for all the participants (**see appendix 4:6**). I gave out the participant information sheets to the participants before the commencement of the research for a grace period of two weeks. It explained the purpose of the research and the roles that each participant will play in this research. It also explained and assured the participants that the data generated from them will be strictly confidential, anonymous and lock in a secured place. I also emphasised that their theses will be used for linguistic analysis only and it was not meant to critique their work. For detailed information (**see appendices 4:6, 4:7, & 4:8**)

4.11.2 Informed consent form

After they read and agreed to participate in this study; Informed consent forms were prepared for all the participants (**see appendices 4:7, & 4:8**). I gave out to them on the day of the interviews. The form also clearly emphasised that the participant was not under any obligation to take part in the research. They were free to withdraw from the research without giving any reasons. It also clearly stated that the data generated from the participants will be used for this research, presentation in seminars,

workshops and publishing in journals. Moreover, it clearly stressed that the notions of confidentiality, and anonymization of the data.

4.11.3 Confidentiality

I also stated that, the data generated from the participants will be kept strictly confidential. The data were only accessed by my supervisors and me. At all times, the data were saved on The University of Leeds's M drive, which were only accessed by me using my University's secured password. I had already informed my participants on this, you can refer to the participant information sheets and consent forms for details (see **appendices 4:6, 4:7, & 4:8**).

4.11.4 Anonymity

As noted above, on the participant's information sheets and consent forms, the participants were clearly informed and assured the anonymization of the data generated. Their names and identities will not appear in any research related materials of this study.

Table 14: Overview of research questions, data instrument and methods of data analysis

SN.	Research question	Data instrument	Method of analysis
1.	What variations of frequencies of linguistic markers of stance typically exist between accounting PhD theses (BUK)?	A corpus of six accounting PhD theses (BUK)	I used a concordance software (Wordsmith Tool) to analyse and identify frequencies of my own typology of linguistic markers of stance. I read, reread each item identified in its cotext/context before identifying it as one of the features under investigation. I also used an SPSS software to generate bar charts of the results of the frequencies of stance markers between the theses across their macrostructures.
2.	What variations of use of linguistic markers of stance typically exist between accounting PhD theses (BUK)?	A corpus of six accounting PhD theses (BUK)	I also used the concordance software (Wordsmith Tool) to analyse and identify the variations and use of linguistic markers of stance between the six theses. Through this process, I identified the most frequent stance markers that each author used in his/her thesis and made tables of comparative analysis between the authors' use of such stance markers.
3.	What variations of frequencies of linguistic markers of stance typically exist between accounting UK and BUK corpora?	A corpus of four UK accounting PhD theses and a corpus of six BUK accounting PhD theses	I also used the concordance software (Wordsmith Tool) to analyse and identify frequencies of my own typology of linguistic markers of stance. I read, reread each item identified in its cotext/context before identifying it as one of the features under investigation. I also used an SPSS software to generate bar charts of the results of the

			frequencies of stance markers between the corpora at a level of the whole theses.
4.	What possible contextual or epistemological reasons might influence the accounting PhD authors' (BUK) use of linguistic markers of stance?	<p>A collection of official documents from the Department of Accounting, such as students' postgraduate handbook, as well as a postgraduate handbook of the School of Postgraduate, Bayero University, Kano, Nigeria.</p> <p>I also used some samples of written feedback provided to the students by their supervisors.</p> <p>I also conducted interviews with both students and their three supervisors at Bayero University, Kano, Nigeria.</p>	<p>Regarding the document data, I used document analysis to elicit more information on the institutional practices in relation to the use of linguistic markers of stance in accounting PhD theses.</p> <p>In terms of the interview I used thematic analysis.</p>

4:12 Summary of the chapter

This chapter discussed the methodological processes which I adopted in this study. It first articulated the meta-theoretical assumptions of this study. It then looked at the data collection and instrument of the study. It also discussed the strategy for discourse analysis and situated this study in a combination of a corpus-based textual analysis and a textography approach. It finally highlighted some of the methodological concerns of this study.

Chapter Five

5.0 Data Analysis One

5.1 Corpus-based Textual Analysis

I have mentioned in Chapter One the research aims to investigate the variation of frequencies of linguistic markers of stance between successful accounting PhD authors at BUK. It also aims to investigate the variation of use of linguistic markers of stance between accounting PhD authors (BUK). It also aims to investigate whether there are any possible contextual and epistemological factors which might influence or constrain their use of linguistic markers of stance in relation to the writers' subjectivity regarding propositions or informational content presented in their theses. The study also aims to compare the results of the corpus-based textual analysis of the whole BUK corpus and UK corpus to see if there are any differences or similarities of frequencies of linguistic markers of stance between the corpora.

As noted in Chapter Three some of the limitations of the previous frameworks of linguistic markers of stance, including Hyland's typology of linguistic markers of stance, involving inconsistencies in the classification of stance markers. For example, on Hyland's list of stance markers *frequently*, *often* are considered as hedges, and he categorises *usual* as an attitude marker. One may wonder how he came up with this category because all these stance markers can converge on one meaning (many times) (Source: ODE & www.dictionary.com). Furthermore, Hyland categorises *essentially* as both hedge and attitudinal markers (2005a: 220-223). Yet, as discussed above, he does not provide any rationale for doing that and there is no systematic data analysis which could show why such stance marker being considered under both categories. In the same vein, more stance markers are not incorporated from the previous frameworks (for example, Biber, et al.1999; Crismore et al. 1993; Martin, 2000; Hunston, 2000; Hyland, 2005; Biber, 2006; and Bednarek 2006). On the basis of these limitations of the previous frameworks as discussed in Chapter Three, I developed my own list of stance markers, which I used in the corpus-based textual analysis of the BUK and UK corpora. I now present procedures I used in developing my own list of stance markers, as well as presenting my own list of stance markers and at the same time justifying why such features are considered as stance markers.

5.2 Procedures for identifying my own stance markers

As noted above some of the limitations of the Hyland's typology of linguistic markers of stance and other previous frameworks. I now present procedures which I followed in developing my own stance markers particularly new category of stance marker and more new stance markers which none of the previous frameworks incorporate and the other stance markers that previous frameworks identified which typically use by the accounting PhD authors (BUK). I followed a three step procedure in identifying my own list of stance markers.

5.2.1 Step One: Looking at different rhetorical sections between the accounting PhD theses

As discussed above, this study aims to investigate the use of linguistic markers of stance between six accounting PhD theses (BUK). I first looked at different rhetorical sections of the six accounting PhD theses (BUK) to identify what stance markers are used and why such stance markers are used and in what linguistic context such markers are used. In the theses I looked at different rhetorical sections, in all covering the whole macrostructures of the PhD thesis that the accounting PhD authors (BUK) use in their theses. For example, table 15 below shows each section that I looked at in each thesis.

Table 15: Rhetorical sections looked at in each thesis for identifying stance markers

SN	Thesis	Rhetorical section
1	Thesis One	Methodology
2	Thesis Two	Result
3	Thesis Three	Conclusion
4	Thesis Four	Literature Review
5	Thesis Five	Introduction
6	Thesis Six	Introduction

The reader may note that I used Introduction section twice because the rhetorical sections in these theses were five, I had to use one section twice. In this step, I picked up a hard copy of each thesis, read and reread particular rhetorical section mentioned in the above table 15 looking through the context and cotext of each stance feature identified to verify whether in such context can be considered as a stance marker. For example, in table 16 below, is the kind of analysis that I used to identify and verify new stance markers, and other stance markers that previous frameworks identified.

Table 16: Worksheet for identifying my own stance markers in accounting PhD theses (BUK)

	Stance marker	Category	Why stance marker is used	In what linguistic context is used	Not an epistemic marker	Why is not a stance marker	Comments
1	Posit	Hedge	The author does not make absolute commitment to the reliability of the informational content but rather she/he expresses certain doubt as such she/he uses a hedge.	Pelfrey and Peacock (1995) posit that outsourcing internal audit functions may actually improve the quality of the audit because companies can employ external individuals... (Doc 4: 36)	Not found any instance of such feature in the theses	None	This feature does not appear in Hyland's and other frameworks of stance
2	Describe (view)	Neutral stance	The author reports plain facts without taking up any absolute or partial commitment to the informational content but rather passes the information as plain facts, as such he/she takes up a neutral stance towards the informational	Jonas and Blanchet (2000) described the two general perspectives widely used in assessing the quality of financial reports as meaningful (Doc 5: 8)	This tool is used to describe the dependent and independent variables of the study by computing the Mean (Doc 1: 94)	It does not work as a stance here because it gives an account of two variables.	Hyland and other frameworks do not talk about neutral epistemic stance features, where the author does not make any absolute or partial

			content, which is also doing the work of objectivity.				commitment to the reliability of the informational content. In my analysis of the accounting PhD theses I found that authors typically took up a neutral epistemic stance which is also part of the stance. Moreover, this feature does not appear in previous frameworks of stance.
3	Discover	Booster	The writer expresses his/her absolute commitment to the reliability of the proposition or informational content.	Petravik (1997) discovered three factors that motivate business organisations to outsource internal audits functions...(Doc 4: 36)	Not found any instance of such feature in the theses	None	This feature does not appear in Hyland's and other frameworks of stance
4	See	Neutral stance	The author reports plain facts without taking up any absolute or partial	They came up with new definition of internal audit as follows: it sees	Not found any instance of such	None	This feature does not appear in Hyland's and

			commitment to the informational content but rather passes the information as plain facts, as such he/she takes up a neutral stance towards the informational content, which is also doing the work of objectivity	internal auditing as an independent, objective assurance and at the same time a consulting activity...(Doc 4: 22L)	feature in the theses		other frameworks of stance
5	Mean	Booster	The writer expresses his/her absolute commitment to the reliability of the proposition or informational content.	This means that the quality or otherwise of governance mechanisms in a bank can make or mar the control ... (Doc 2: 149)	The mean of relevance, understanding, faithful representation, comparability and timeliness represent the financial reporting for the qualitative characteristics method (Doc 1: 93)	Here mean has technical meaning which is related to statistics, as such it does not function as a stance marker	This feature does not appear in Hyland's and other frameworks of stance
6	clear	Booster	The writer expresses his/her absolute commitment to the informational content, which is free from doubt or uncertainty of the proposition.	'Financial reporting should provide information useful...'. This clearly stresses the importance of managerial	...having good structures, which mirrors acceptable, clear and defined lines of hierarchy and	Here it does not function as a booster but it functions as 'easily seen	It is on the Hyland's list of typology of linguistic markers of stance.

				accountability in the financial reporting of government (Doc 5: 102)	responsibility (Doc 3: 157)	or 'sharply defined'.	
7	About	hedge	The author does not make absolute commitment to the exact figure but rather the figure is 'near or close to', as such she/he uses a hedge.	This means that, about 15 per cent change in the financial reporting quality of Jigawa State Government for the period under consideration is caused by Adlag (Doc 5: 95)	Chapter two is about literature review presents the review of the literature related the area of the study. (Doc 3: 154)	The function of about here is not a stance marker but rather is primarily 'concerned with' or 'related to'.	It is on the Hyland's typology of linguistic markers of stance.
8	Point out	Booster	The writer expresses his/her absolute commitment to the reliability of the informational content.	The findings point out that firms that increased material inputs relative to internal labor costs performed better in terms...(Doc 4: 52)	Not found any instance of such feature in the theses	None	This feature does not appear in Hyland's but it appears in Hunston's (2000) framework
9	Establish	Booster	The writer expresses his/her absolute commitment to the reliability of the proposition provided by many scholars, in his/her review of literature.	Many studies have established the influence of technical competence and corporate strategy on the financial and non-financial performance of	Similarly, the CBN has established a data bank of staff of financial institutions dismissed or	Here is not talking about the proposition but rather is concerned with a	It is on the Hyland's list of typology of linguistic markers of stance.

				banks across the word (Doc 4: 52)	terminated... (Doc 2: 142)	developing a data base, as such does not function as a stance.	
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This was the kind of analysis I used in identifying and verifying each linguistic markers of stance I used in my study, including previous frameworks' of stance markers, which I identified in my analysis as can be seen in the above table. The next step was the tagging and placing each stance marker into its appropriate category of stance.

5.2.2: Step two: tagging each stance marker into appropriate category

After I identified and verified each stance marker, I then tagged and placed it into its appropriate category of stance. In this process, as mentioned in the above table 16, I identified a new category of stance marker, neutral stance marker, which none of the previous frameworks talked about. Thus, I developed a new category different from previous frameworks, as can be seen in both tables 16 and 17. For example, I drew a table with six columns as can be seen below.

Table 17: Category of my own stance markers

SN	Booster	Hedge	Attitude marker	Neutral stance marker	Explicit self-mention
1.	Reveal	Suggest	Hopeful	View	We

Each stance marker I identified in the above process in table 16 was taken up from the table and put it into its appropriate category in the above table 17 of category of my own stance markers. The stance marker was then crossed-out from the table of worksheet, meaning that it was placed in its appropriate category in the above table 17. I then moved to the next stance marker on the list of worksheet and did the same processes. I did these processes for each stance marker in each category. This process lead me to the next step of identifying my own list of stance markers.

5.2.3: Step three: identifying my own list of stance markers

I noted above the procedure for identifying and verifying each linguistic marker in its linguistic context. This process provided me with my own list of linguistic markers of stance as follows:

- a. Some of the Hyland's linguistic markers of stance were identified in the BUK theses in their linguistic contexts and were incorporated on my own list of linguistic markers of stance. INDICATE was considered as a booster not a hedge; and ARGUE was considered as a neutral stance marker not a hedge (See complete list of my own stance markers below).
- b. I also identified a few stance markers which Hyland did not incorporate but previous frameworks incorporated them, such as POINT OUT etc (See complete list of my stance markers below)
- c. More new stance markers which none of the previous frameworks incorporated were identified in the BUK theses and were incorporated on my list of stance marker, such as REVEAL, POSIT, DISCOVER, NOTE, CAN BE etc (See complete list of my stance markers below).
- d. As noted in the literature review I decided that what I termed neutral epistemic stance marker also does the work of a stance and none of the previous frameworks talk about this category. In my analysis of their theses as can be seen in the above tables, I identified such instances, such as DESCRIBE, VIEW, SEE, etc (See complete list of my stance markers below).

At this stage, I finally came up with my own complete list of stance markers (see complete list of my own stance markers in table 24 below). Having identified my own complete list of stance markers which I used to conduct a corpus-based textual analysis, I now present the rationale for using the WordSmith Tools in this study.

5.3: Rationale for using Wordsmith Tools

In Chapter Four above, I noted that in spite of many concordance software I used the Wordsmith Tools (Scott, 1997, 2002, 2004a; and Scott and Tribble, 2006). One of the major rationales for using this software was that it provided the inflectional forms of

a word being queried. For example, figure 1 below is a sample of screenshot indicating how this software can produce a concordance output with all its inflectional forms. As can be seen a query **SHOW** is attached with an asterisk on it, once an asterisk is attached to a query and click ok, the software will produce all its inflectional forms in the output provided that a word under investigation has all the inflectional forms.

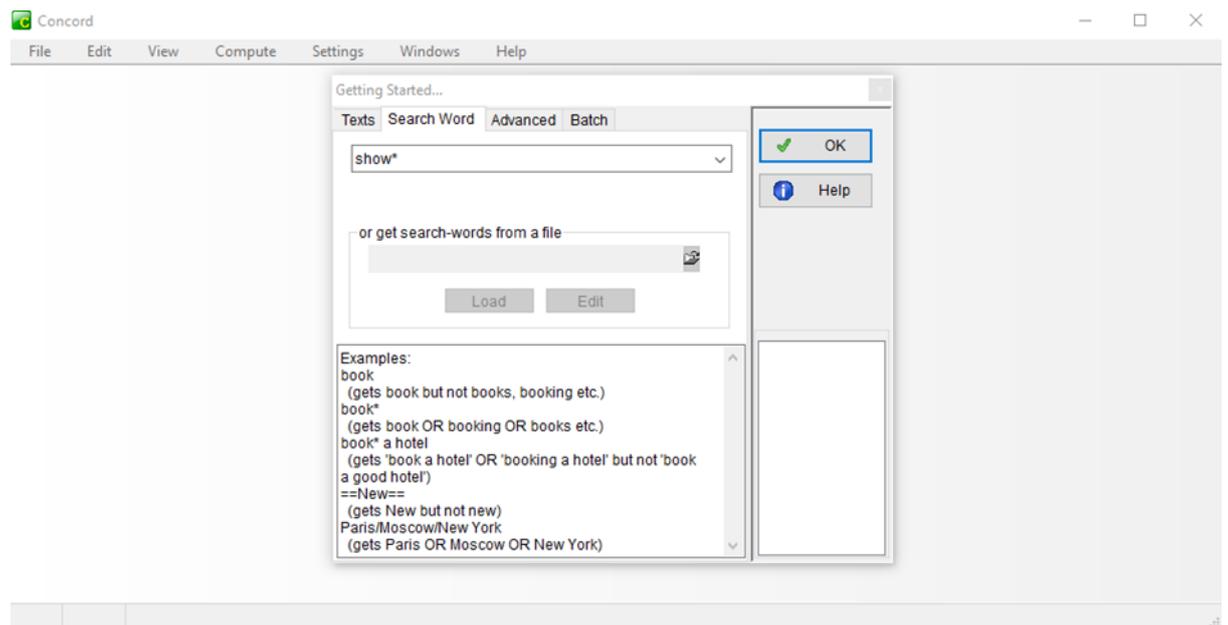


Figure 1: A corpus query indicating how to generate lemma of a word

N	Concordance	Set	Tag	Word #	Sent	Para	Para	lead	lead	Sec	Sec	File	%
1	X on some proposed outcome Y. It shows that the initial independent			63,359,220	9%	0789				058%	eratureAllthese		68%
2	variable(s). This stage should show whether there is an effect that			63,392,221	8%	0789				058%	eratureAllthese		68%
3	. 2013 and Kura et al., 2014). Figure 2.1 shows a diagrammatical representation			63,276,219	28%	0789				057%	eratureAllthese		68%
4	is, more akin to collapse symptoms shown by the companies than by their			58,571,061	39%	0729				052%	eratureAllthese		63%
5	in recent years. Burkholder (2006) shows the importance of outsourcing by			61,787,159	17%	0769				056%	eratureAllthese		66%
6	financial activities of corporate entities showing their financial condition for a			74,118,603	39%	0329				079%	eratureAllthese		79%
7	annual reports and accounts each year shows that Auditor General does his			77,383,720	26%	0369				032%	eratureAllthese		83%
8	expansion and productivity. The results show that these relationships do not			68,877,413	31%	0359				073%	eratureAllthese		74%
9	in the (i.e Path a). Third, this stage shows that the mediator variable affects			63,457,223	38%	0789				058%	eratureAllthese		68%
10	& Seltto, (1999). Finally the study shows that IAF is provided by the			66,941,349	33%	0339				071%	eratureAllthese		72%
11	, evidences from numerous studies have shown that companies vary with respect			49,406,734	14%	0519				053%	eratureAllthese		53%
12	factors, company attributes have shown higher tendencies to affect the			49,501,737	38%	0519				053%	eratureAllthese		53%
13	disclosed. A synthesis of this section shows that SAS 17 aimed to regulate			49,322,730	28%	0519				053%	eratureAllthese		53%
14	by financial analysts. The study shows that enforcement stimulates			43,622,531	18%	0549				047%	eratureAllthese		46%
15	upheld that documentary evidence shows that priests regularly serve as			43,798,540	37%	0549				047%	eratureAllthese		47%
16	in New Zealand. This section has shown that variation in the level of			52,974,872	21%	0359				056%	eratureAllthese		57%
17	year; iii) Board changes in the company showing changes of directors' position			54,426,910	70%	0379				058%	eratureAllthese		58%
18	by disclosing more information, thus showing a higher compliance. Singhvi			51,186,803	38%	0339				055%	eratureAllthese		55%
19	(2005) gave an opposing result showing that size and leverage affects			49,701,745	55%	0519				053%	eratureAllthese		53%
20	. For instance, the signaling theory showed that companies making larger			51,142,804	23%	0339				055%	eratureAllthese		55%
21	risk for financial firm. Their findings show that consolidated banks exhibit a			91,075,213	31%	3599				097%	eratureAllthese		97%
22	. The findings of these studies show that consolidation has the			91,286,220	29%	3719				097%	eratureAllthese		97%
23	efficiency. Demsetz and Strahan (1997) showed that large bank holding			90,950,207	14%	3589				097%	eratureAllthese		97%
24	using regression analysis. His findings showed statistically significant positive			90,730,198	13%	3559				097%	eratureAllthese		97%
25	by risk. In addition, their results show the importance of accounting for			90,927,206	25%	3579				097%	eratureAllthese		97%
26	performance of banks The discussion shows that consolidation of banks has			93,731,314	14%	3999				030%	eratureAllthese		100%
27	in Africa The results of these studies show two patterns thus, consol1dation			93,760,317	78%	3999				030%	eratureAllthese		100%
28	analysis. Their results clearly show that the mode of foreign bank			91,838,241	26%	3789				038%	eratureAllthese		98%
29	. Their results show that the future performance of the			91,525,231	9%	3749				038%	eratureAllthese		98%
30	lower net deposit costs. The analysis shows no systematic relationship			91,796,239	27%	3779				038%	eratureAllthese		98%
31	and the information content which shows the overall financial picture in			80,451,833	27%	0399				036%	eratureAllthese		86%

Figure 2: A concordance output indicating lemma of SHOW

As can be seen in figure 2 above a screenshot of a concordance of *SHOW* indicating various inflected forms of the stance marker. For example, citation 1, *shows*; citation 2, *show*; citation 4, *shown* (inflected form of its irregular verb); Citation 17, *showing*; and citation 20, *showed*; and many more examples as can be seen in the above figure 2. This is one of the rationales for using the software. I also note that the Software has a keyword analysis tool, which enables a researcher to use quantitative procedures to identify some linguistic features which are particularly associated with a corpus under analysis, although in this study I am primarily concerned with the concordance analysis as shown in the above figure 2. Having provided the rationale for using the Wordsmith Tools for my corpus-based textual analysis, I now turn my attention to procedures that I followed in the corpus-based textual analysis.

5.4 Procedures for the corpus-based textual analysis

In Chapter Four above, I briefly provided the procedures for the corpus-based textual analysis for both corpora. I also explained the procedures for the compilation of the corpora: BUK corpus has six theses of 218,000 words and UK corpus has four theses

of 256,000 words. I now provide detailed procedure for the corpus-based textual analysis. I noted above, this study investigates variation of frequencies of linguistic markers of stance between accounting PhD theses (BUK) across their whole macrostructures, as well as their variation of use of linguistic markers. It also examines frequencies of linguistic markers of stance between the BUK and UK corpora. I followed the following procedures in this corpus-based textual analysis.

5.4.1 Step one: Conversion of word document files of the theses into text files

In Chapter Four I explained the processes of accessing the theses both the BUK and UK. I now provide detailed procedure in how I converted the word document files of the theses into text files. I created a separate folder for each PhD thesis (BUK) and in each folder, I developed a sub-corpus of each macrostructure of the thesis as can be seen in figures 3 and 4 below.

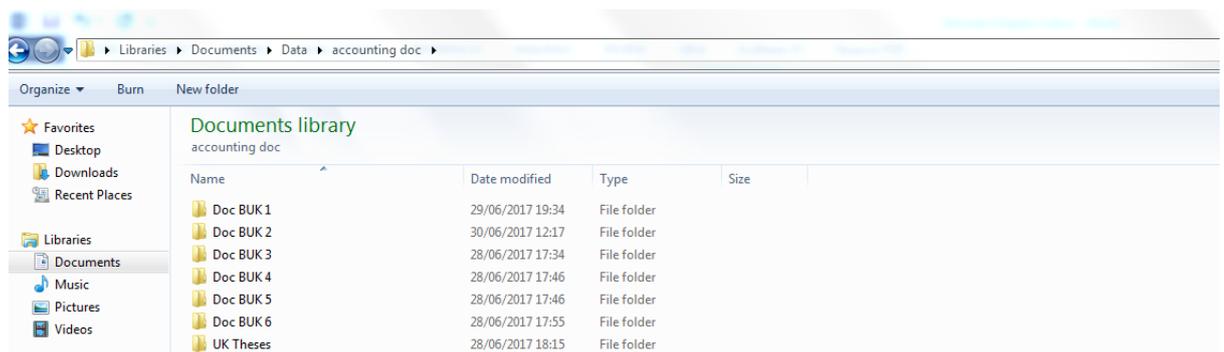


Figure 3: A screenshot of folders of the theses

Figure 3 is a screenshot of folders of the theses as can be seen in the figure there are seven folders of the theses that each folder represents one BUK thesis, while the UK theses' folder includes all four UK theses.

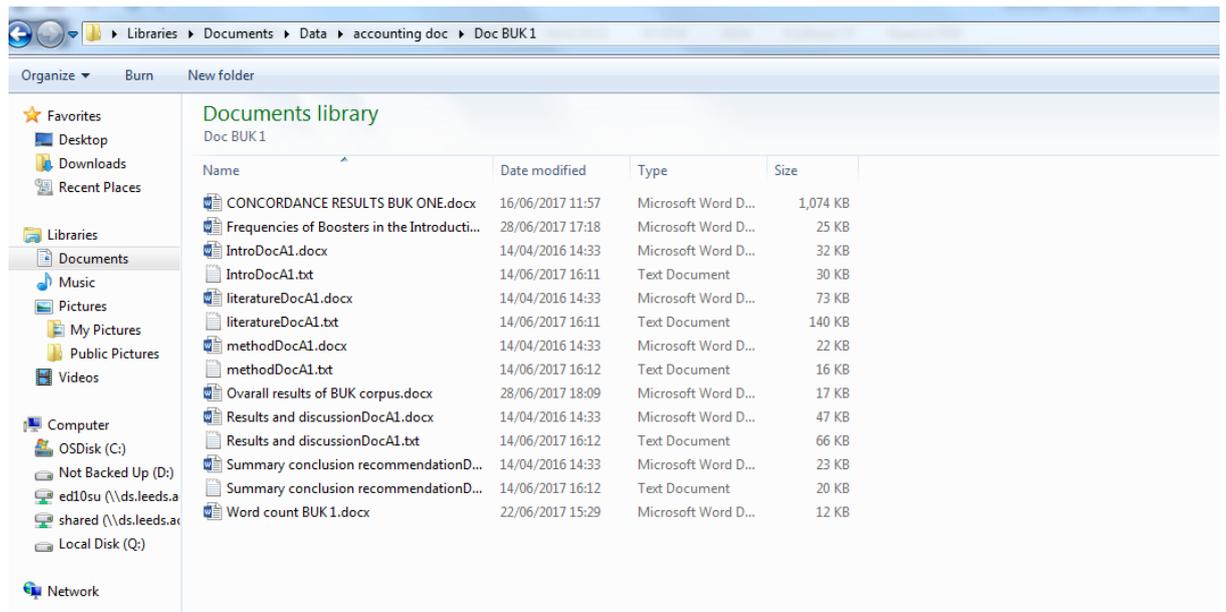


Figure 4: A screenshot of BUK thesis's one folder

The above figure 4 is a screenshot of BUK thesis's one folder, as can be seen item number three 'introDoc.doc' is the word document of the introduction section of the thesis and item four 'introDoc.txt' is the text file of the introduction section of the thesis. If you can go down the line, you would see all the files of the macrostructures of the thesis in both word documents and text files. I developed same structure of each thesis as can be seen in the above figure 3.

I will now demonstrate how I converted the word document files into text files for each rhetorical section. After I opened the word document of each thesis or PDF file, for example, accounting BUK thesis one, I also opened a new word document. I noted in Chapter Four before I converted the word document file into text file I deleted all appendices, captions, images, abstracts, acknowledgements, foreword, reference lists, title pages, dedication pages, contents pages, list of tables and figures pages (Swales, 1990). I copied the introduction section and pasted it onto the new word document page and saved it (IntroDocA1) as can be seen in figure 4 above.

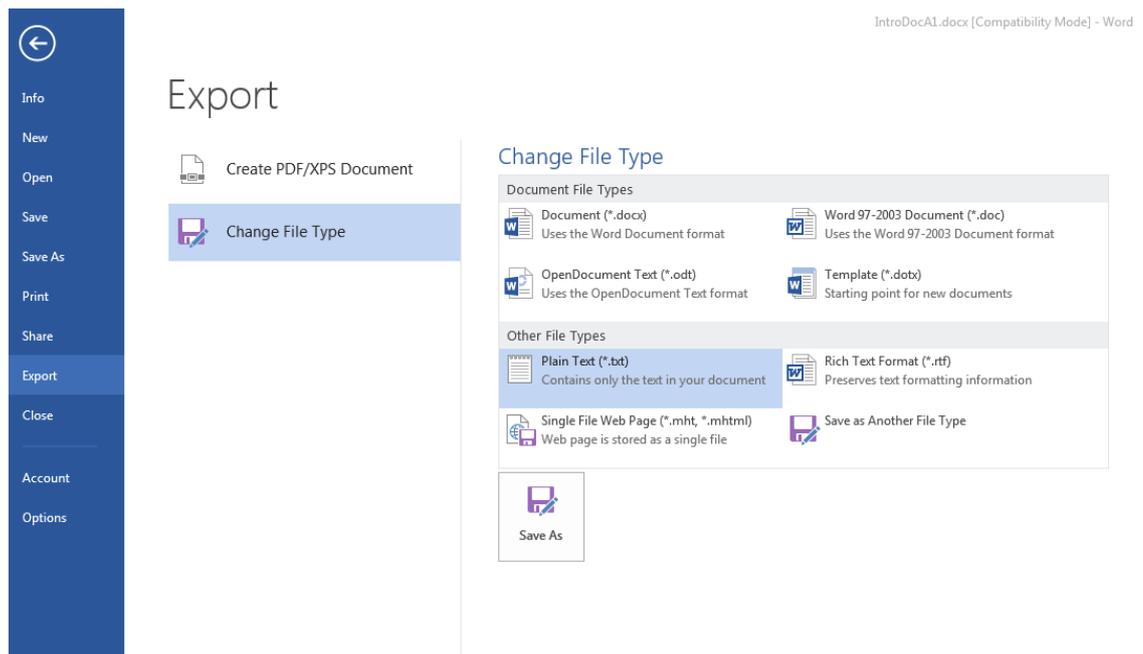


Figure 5: A screenshot of process of converting word document into text file

After I copied and saved the word document file, I then followed processes of converting the word document into text file as can be seen in figure 5 above. When I opened the saved word document I clicked save mode and chose export which prompted me with the displayed screenshot in figure 5 above. I then clicked change file text, which gave me options and I then chose plain text and I then clicked save mode. Once I clicked save mode the document was saved in text tile document and still retained the document file. As can be seen in figure 4 above we have both document and text files. In figure 6 below is a saved text file of the document which I converted from word document. I followed same procedures for each section of the theses.

IntroDocA1.txt - Notepad

File Edit Format View Help

1.1 Background to the study The quality of decisions that users can make is largely dependent on the quality of information available to them. This information can be quantitative or qualitative both of which require a reasonable level of skills on the side of the user to effectively interpret and use. The published financial statements prepared by the directors of companies and certified by external auditors remain the primary means of informing users about financial performance, progress and position of firms. All things being equal, the audited financial statements should be credible, relevant and reliable. However, this condition may not hold in every situation due to weak corporate governance structures, codes, institutions, untimeliness of the financial information and the level of skills of the user (Dabor & Adeyemi 2009). The quality of financial reporting has been an issue of interest among regulatory bodies, shareholders, researchers and the accounting profession itself (Hassan, 2012). This is due to the fact that financial reporting has always been a principal means of communicating financial information principally to outside users which serve as the basis for assessing the economic performance and financial health of a firm in the quest to monitor management's actions, as well as, used in taking informed judgements and decisions. Liu & Zhang (1996); Fox (1998); Ball, Robin & Wu (2003); and Dabor & Adeyemi (2009) opined that low quality of financial reporting results from sloppy accounting, inadequate regulation, crony capitalism, lagging and multiple regulations. Furthermore, Sloan (2002) posits that the quality of financial reports depends largely on the existence of strong Corporate Governance (CG) structures while Komulo (2007) is of the opinion that the thrust of corporate governance lies in putting in place structures that would ensure that management is accountable to
2
shareholders. This means that good CG structure help in ensuring management accountability which will in turn increase the quality of financial reporting.

Organisation for Economic Co-operation and Development hereafter referred to as OECD (1999) defined CG as the system by which business organisations are directed and controlled. The CG structure specifies the distribution of rights and responsibilities among different participants in the organisation (the board, managers, shareholders and other stakeholders), and spells out the rules and procedures for making decisions on corporate affairs. By doing this, it also provides the structure through which the company's objectives are set and the means of attaining those objectives and monitoring performance. Thus, CG is set to improve long-term shareholder value by enhancing corporate performance and accountability, while taking into account the interest of other stakeholders.

CG is concerned with the ways stakeholders of firms ensure that managers and other insiders adopt mechanisms to safeguard their interest (Ahmad & Tukur, 2005). The main objective of CG as it relate to financial reporting is to ensure that the financial reports prepared by the directors and attested to by independent auditors present a true and fair view of the state of affairs of the firm (Shehu, 2012). In recent years, both developed and developing countries have taken initiatives to continuously improve their system of CG to improve the quality of financial reporting and regain investors' confidence in financial reports. For example, Malaysia developed the Malaysian Code of CG (MCCG) in 1999 and enforced it in 2001. The USA introduced Sarbanes Oxley Act (SOX) in 2002 and created the Public Company Accounting Oversight Board (PCAOB) in 2004 to help improve CG practice. In 2006, Saudi Arabia introduced reforms to enhance the CG of its companies. In 2003 and 2006 Nigeria introduced the Securities and Exchange Commission (SEC) and Central Bank of Nigeria
3
(CBN) Code of CG covering corporate organizations and banks, respectively. These have improved the CG practices of companies in those countries.

Financial reporting is the means of communicating information on the activities of the company to the users of accounting information. Hence, the quality of financial reporting is a function of the quality of accounting standards and the corresponding regulatory enforcement of the standards (Kothari, 2000; and Barde, 2009). Financial reporting quality can be influenced by three decisions namely, standard setters' decision; accounting method used by management; and management judgment and estimates in applying the selected statute (Teets, 2002). Therefore, enforcement is an important mechanism of enhancing financial reporting quality whose absence will make the best accounting standards incapable of providing credible and reliable accounting information to various users. Salehi & Nassirzadeh (2012) state that qualitative characteristics are attributes that makes the information provided in financial statement useful to users. These attributes include relevance, reliability, comparability and understandability. On the other hand, the quantitative characteristics which are financial in nature derived from the financial statement also improve the quality of financial statement. Hassan (2012) stated that financial statement is misleading if it lacks the qualities of accuracy, relevancy, comparability and it contains fundamental errors or is prepared with the intention to deceive/confuse users.

Public liability companies in Nigeria are expected to annually prepare and publish their accounts. In preparing the accounts, they are expected to comply with the provisions of the Companies and Allied Matters Act (CAMA) Cap. 20 LFN 2004, Securities and Exchange Commission, Banks and other Financial Institutions Act, Statement of Accounting Standards and other provisions that are relevant to the industry in which the company operates. The
4
statement of accounting standards issued by the Nigerian Accounting Standards Board (NASB) now Financial Reporting Council of Nigeria, serves as a guide for the preparation of accounts which assist users of financial statement in making financial decisions. The preparation of accounts by public liability companies in Nigeria in line with such standards

Figure 6: An extract of text file introduction section of BUK thesis one

5.4.2 Step two: procedures for a corpus query

I now provide procedures for a corpus query.

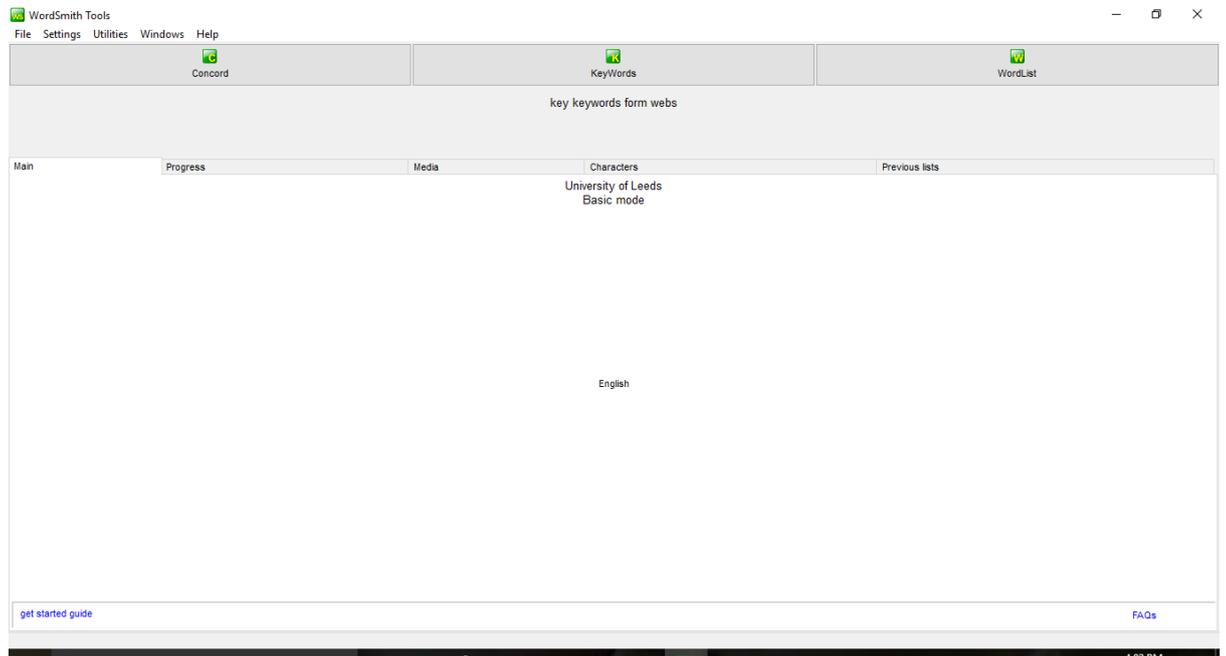


Figure 7: A screenshot of a Wordsmith tools showing three tools (concordance, keywords and wordlist)

This figure 7 above shows three main functions of Wordsmith tools, I noted above my concern in this study is the use of its concordance software.

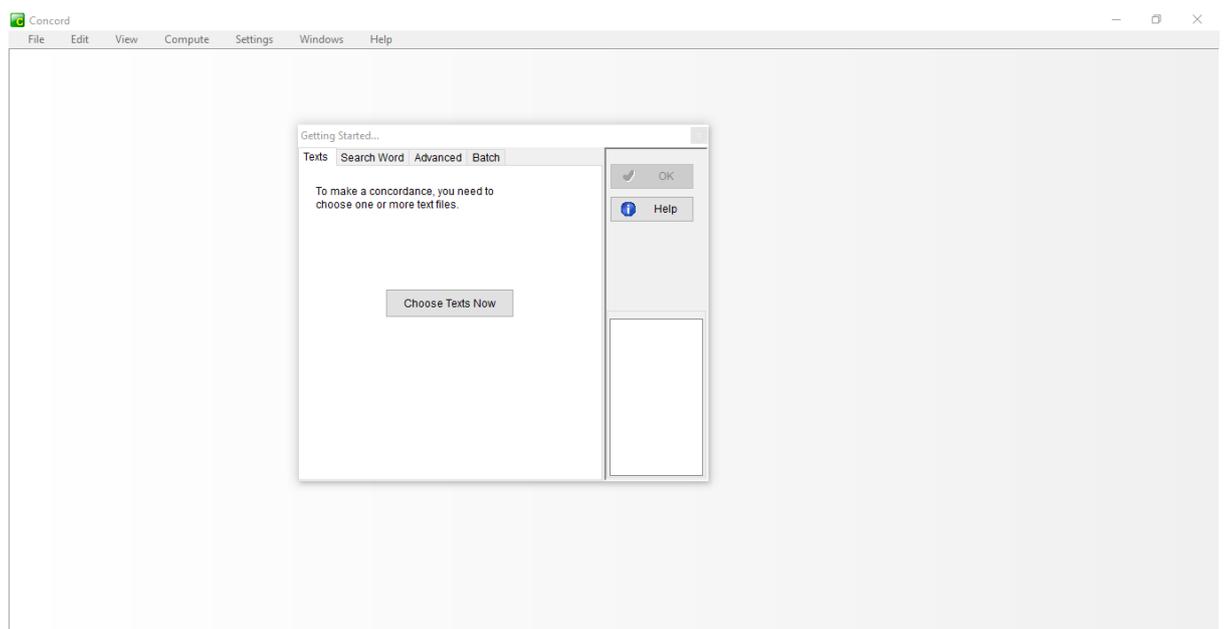


Figure 8: A screenshot of showing a tool of choosing a text from documents

The figure 8 above shows a page of Wordsmith tools which allows an analyst or researcher to choose texts as can be seen on the screen. When I clicked it, it then prompted me with options from which text files to select an appropriate file for a corpus query as can be seen in figure 9 below. In figure 9 below I chose introduction text file BUK1. This means that I selected introduction section of the BUK 1 for a corpus query.

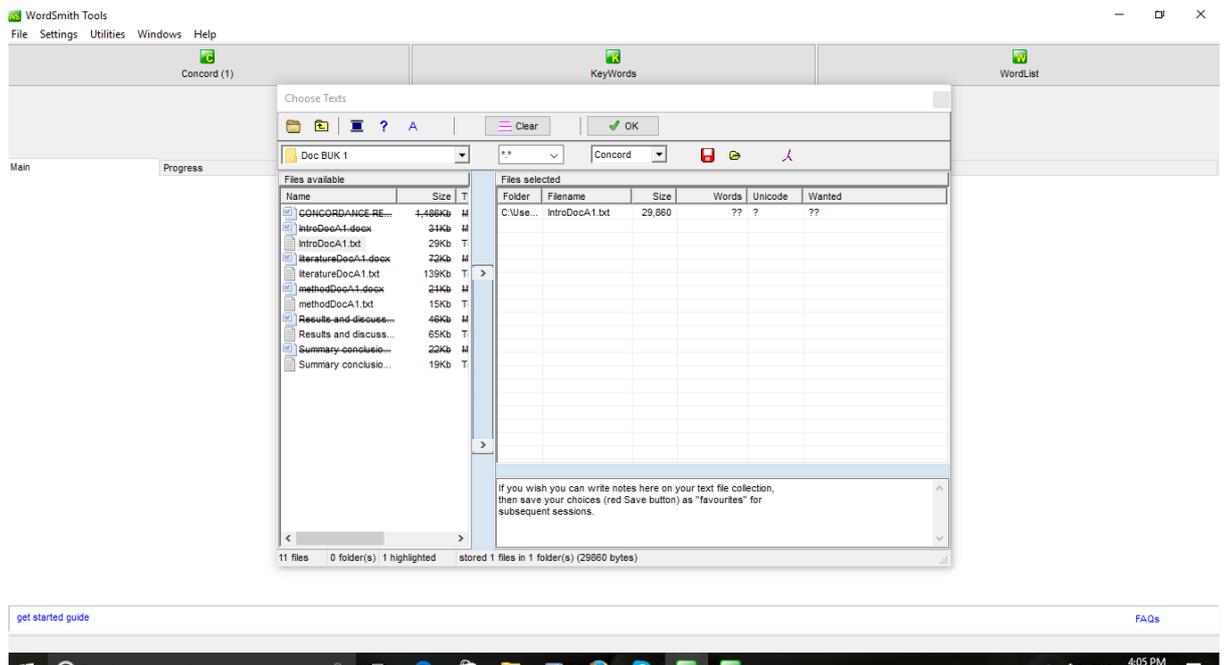


Figure 9: A screenshot of Wordsmith tool showing how to choose a text file from a folder

In figure 10 below I queried OPINE from the text file I selected above. Figure 11 below shows an output of the query.

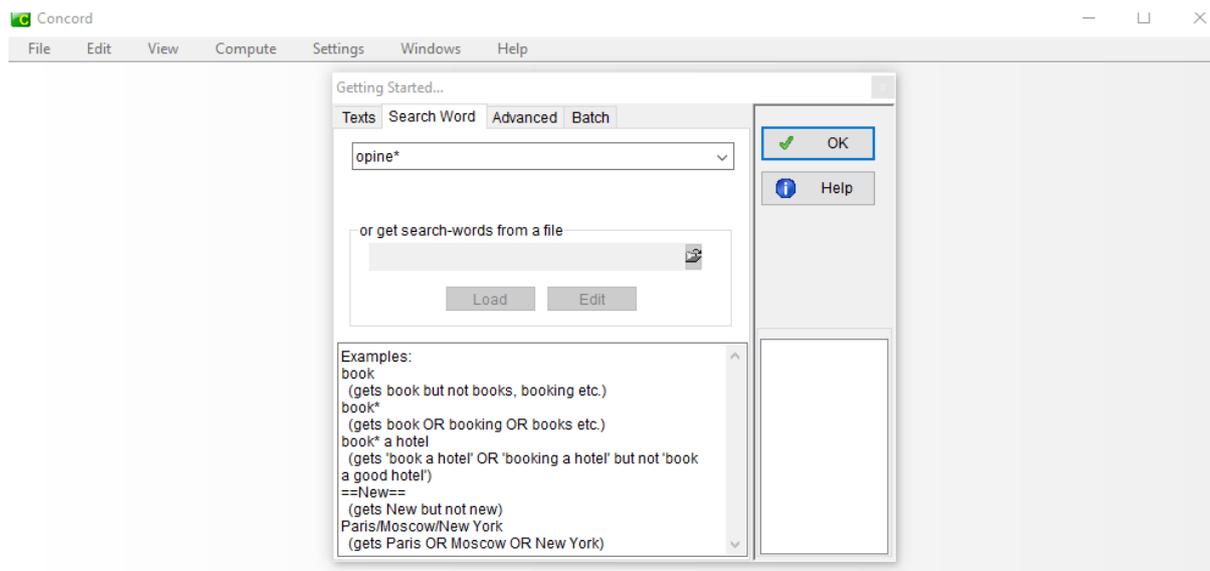


Figure 10: A screenshot showing a corpus query of OPINE

N	Concordance	Sel	Tag	Word #	Sen	Para	lead	Sec	File	%
1	enhanced CG. Dabor & Adeyemi (2009) opened that the credibility of financial			2,380	7730%	054%		054%	IntroDocA1.txt	55%
2	to various users. Tijjani & Dabor (2010) opened that the integrity of financial			1,890	6118%	043%		043%	IntroDocA1.txt	44%
3	(2003); and Dabor & Adeyemi (2009) opened that low quality of financial			225	750%	0 5%		0 5%	IntroDocA1.txt	5%

Figure 11: A screenshot showing an output of the corpus query OPINE

As can be seen in figure 11 above we have only three citations of OPINE in the introduction section of the BUK thesis one.

These are the procedures I followed in using the Wordsmith tools in this study. I now present the list I used in the corpus-based textual analysis.

Table 18: List of stance markers used for the corpus-based textual analysis in the introduction section in the accounting PhD thesis one (BUK)

SN.	Booster	Hedge	Attitude Marker	Neutral epistemic marker	Explicit self-mention
1	Obvious	Doubt	Hopeful	Opine ✓	I
2	Find	Should	Important	State	we
3	Evident	Likely	even	Mention	us
4	Show	Tend to	expect	See	our

5	Clearly	Perhaps	agree	View	
6	Establish	claim	prefer	Describe	
7	absolutely	About	appropriate	Maintain	
8	believe	Suggest	essential	Contend	
9	In fact	could	desirable	Argue	
10	Indicate	Would	remarkable	Note	
11	Prove	May	correctly		
12	Must	Seem			
13	always	Possible			
14	Discover	Often			
15	Reveal	Almost			
16	Confirm	Largely			
17	Point out	Imply			
18	Assert	Posit			
19	Mean	Can be			
20	Conclude				
21	Actually				

Table 18 above is a list of stance markers I used for the corpus query in each rhetorical section in each thesis. This is a sample from the introduction section of the BUK thesis one. I reproduced five set of this list for each rhetorical section in each thesis, including the UK corpus. For example, as noted above, I used each list for a corpus query, as can be seen in figure 10 above, a query of stance marker *OPINE* was made from the above list of stance markers in the introduction section of BUK one. The concordance output in figure 11 above shows the results of *OPINE* corpus query in the introduction section of the BUK thesis one. As soon as I made the query of each feature I made a sign or tick, signifying that I finished with that feature. After I conducted the query for each stance marker, the next step was saving the results of the concordance. I then moved to the next stance marker. I followed same procedures for

each rhetorical section in each thesis. I will now demonstrate how I saved each result of the concordance output of the stance markers being queried.

5.4.3: Step three: saving and pasting the results of the concordance output

In terms of saving the results of the concordance output of the stance markers, I followed two steps. Firstly, I saved each result of the query on the Wordsmith Tools as can be seen in figure 12 below, once I clicked the save mode, the result of the query was saved. The reader may also see a number of the results of the corpus query of other stance markers have already been saved. The second step, was saving the results on the word document page. Each stance marker being queried was immediately copied and saved on the word document page. I developed a word document page of each thesis, with a subheading of each macrostructure as can be seen from a sample of an extract of the BUK thesis one below. Under each rhetorical section, we have five subheadings of each category of stance marker (booster, hedge, attitude marker, neutral stance marker and explicit self-mention feature). For example, each stance marker being queried will be copied and pasted in the appropriate subheading. For instance, below extract is the result of the concordance output in the introduction section of BUK thesis one, under neutral stance marker, as can be seen we have only two stance markers, *STATE* and *OPINE*. This indicates that in the introduction section of BUK one we have only two instances of neutral stance markers. I followed same procedures for each category across the macrostructures in each thesis.

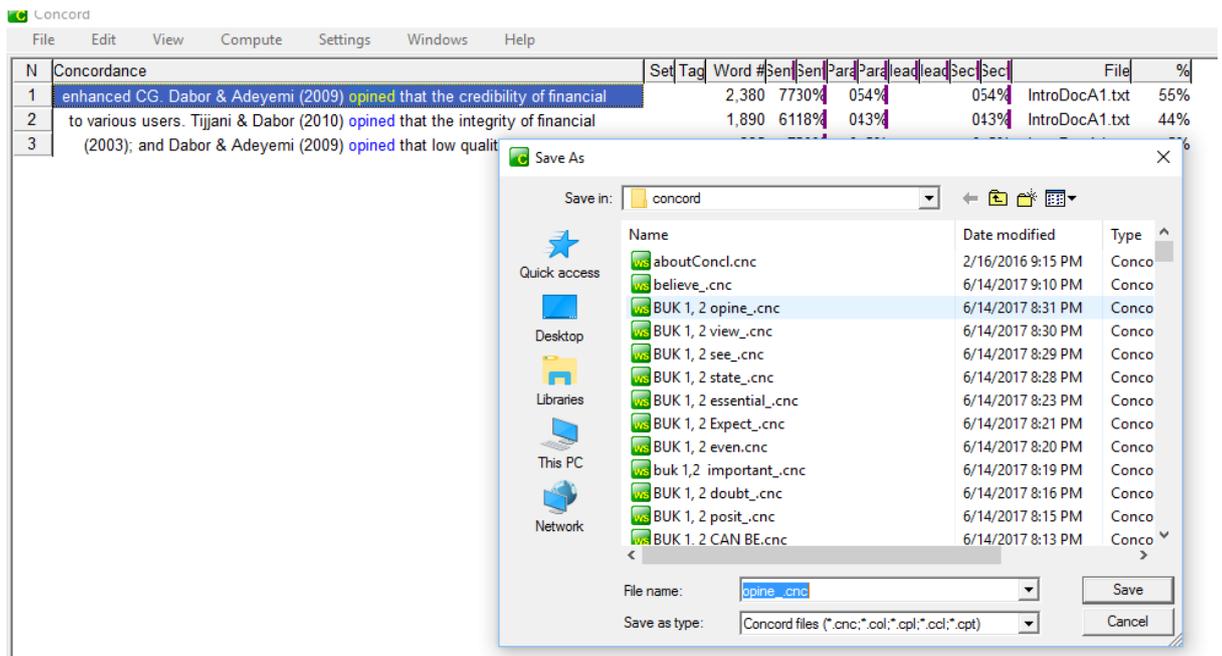


Figure 12: A screenshot showing how to save an output of a corpus query

AN EXTRACT FROM CONCORDANCE RESULTS OF THE BUK THESIS ONE

Concordance Results of Stance Markers across Macrostructures in the Buk Thesis One

Introduction Section

Neutral Stance Markers

N	Concordance
1	enhanced CG. Dabor & Adeyemi (2009) opined that the credibility of financial
2	to various users. Tijjani & Dabor (2010) opined that the integrity of financial
3	(2003); and Dabor & Adeyemi (2009) opined that low quality of financial

N Concordance

1 the confidence of users on the financial [statement](#) (Beasley 1996; Dechow,
2 quality, earning manipulation, financial [statement](#) fraud, and weaker internal
3 oil marketing companies in Nigeria. 1.2 [Statement](#) of the Problem CG has
4 accounts which assist users of financial [statement](#) in making financial decisions.
5 enterprise and innovation. Similarly, the [statement](#) of accounting standard (SAS)
6 , 2012). The misleading financial [statements](#) are prepared among other
7 was not disclosed in the financial [statement](#) was unethical. A number of
8 1.4 Research Hypotheses Based on the [statement](#) of problem and the objectives
9 to management to manipulate financial [statement](#) and this result in low quality
10 opined that the credibility of financial [statements](#) depends largely on the
11 . The CBN Code of CG for banks (2006) [states](#) specifically for financial sector
12 users. Salehi & Nassirzadeh (2012) [state](#) that qualitative characteristics are
13 the information provided in financial [statement](#) useful to users. These
14 present a true and fair view of the [state](#) of affairs of the firm (Shehu, 2012).
15 and use. The published financial [statements](#) prepared by the directors of
16 things being equal, the audited financial [statements](#) should be credible, relevant
17 in nature derived from the financial [statement](#) also improve the quality of
18 and other Financial Institutions Act, [Statement](#) of Accounting Standards and
19 in which the company operates. The 4 [statement](#) of accounting standards
20 . Hassan (2012) stated that financial [statement](#) is misleading if it lacks the
21 also improve the quality of financial [statement](#). Hassan (2012) stated that
22 of financial statement. Hassan (2012) [stated](#) that financial statement is

This is an example of how I saved the output of the concordance results. The reader may note that we have the results of each category of stance markers (Boosters, Hedges, Attitude markers explicit self-mention features, and neutral stance markers).

5.4.4: Step four: verification and identification of each stance marker in its cotext and context

Having done the query of each stance marker across the macrostructures in each thesis and saved it on both Wordsmith tool and word document page, I moved to the next step: verifying and identifying each stance marker in its cotext and context. For example,

An extract of concordance results of STATE from BUK thesis one (Introduction section)

Neutral stance markers

N Concordance

1 the confidence of users on the financial **statement** (Beasley 1996; Dechow,
2 quality, earning manipulation, financial **statement** fraud, and weaker internal
3 oil marketing companies in Nigeria. 1.2 **Statement** of the Problem CG has
4 accounts which assist users of financial **statement** in making financial decisions.
5 enterprise and innovation. Similarly, the **statement** of accounting standard (SAS)
6 , 2012). The misleading financial **statements** are prepared among other
7 was not disclosed in the financial **statement** was unethical. A number of
8 1.4 Research Hypotheses Based on the **statement** of problem and the objectives
9 to management to manipulate financial **statement** and this result in low quality
10 opined that the credibility of financial **statements** depends largely on the
11 . The CBN Code of CG for banks (2006) **states** specifically for financial sector
12 users. Salehi & Nassirzadeh (2012) **state** that qualitative characteristics are
13 the information provided in financial **statement** useful to users. These
14 present a true and fair view of the **state** of affairs of the firm (Shehu, 2012).
15 and use. The published financial **statements** prepared by the directors of
16 things being equal, the audited financial **statements** should be credible, relevant
17 in nature derived from the financial **statement** also improve the quality of
18 and other Financial Institutions Act, **Statement** of Accounting Standards and
19 in which the company operates. The 4 **statement** of accounting standards
20 . Hassan (2012) stated that financial **statement** is misleading if it lacks the
21 also improve the quality of financial **statement**. Hassan (2012) stated that
22 of financial statement. Hassan (2012) **stated** that financial statement is

In the above extract, I read and reread each citation to see whether the feature, *STATE* functions as a stance marker. I find that citations 11, 12, and 22 are considered neutral stance markers because the author takes up neutral epistemic stance towards the propositions or informational content. However, all the other citations of the feature (*state*) do not function as a stance marker, for example, in citation 14 the feature functions as a condition. So in this analysis I have identified three occurrences of the stance marker *STATE*. I usually ticked each citation being considered as a stance marker. For example, in this extract I ticked and counted citations 11, 12, and 22 because they are stance markers. I followed same procedures for each stance marker across the macrostructures in each thesis.

An extract of concordance results of CLAIM from BUK thesis three (literature section)

Hedge

N Concordance
1 full provision should be made for ATK claim that remains outstanding for more
2 for ATK overbilling claims. If such claims remain unsettled for less than
3 should be created for ATK overbilling claims. If such claims remain unsettled
4 no relation to financial performance, the claim by the signaling theory that
5 to disclose Bridging and ATK Overbilling claims, together with their respective
6 years. Section 4 (57) provided that ATK claims and related provision should be
7 thus a marketer is entitled to make a claim for ATK sold for local use which
8 4 (53) of SAS 17, should be treated as claims receivable. Adequate provisions
9 activities: i) Bridging Claims Bridging claims refer to money due to a marketer
10 in relation to their activities: i) Bridging Claims Bridging claims refer to money
11 companies should disclose bridging claims made and any related provisions
12 and full provision should be made for claims outstanding for more than two
13 Adequate provisions should be made for claims outstanding for less than two

The above extract is from the BUK thesis three, here *CLAIM* functions as a stance marker in citation four only, whereas in the other citations it has technical meanings related to finance. Thus, we have only one occurrence of stance marker *CLAIM* in the literature section of BUK three. However, in the below extract of BUK thesis four, all the seven citations of the feature, *CLAIM* function as a stance marker because they are concerning with taking up a stance by accounting PhD author four in relation to the propositions or informational content, as such they are marked and recorded as stance markers.

An extract of concordance results of CLAIM from BUK thesis four (literature section)

Hedge

N Concordance

1 strategy adopted by the firm. They **claimed** that some of the JAF by the
2 , Ghodeswar and Vaidyanathan (2008) **claimed** that all the above identified
3 structures in acquiring their Inputs. TCE **claims** that firms will make an
4 et al, (2006), Kamyabi and Dcvi (2011) **claim** Cost saving to remains as the
5 & Rasheed, (2000), Gilley et al, (2004) **claim** outsourcing strategies to have
6 , 2000). The internal auditors further **claimed** that, as time goes on the
7 for future managers. They **claimed** that -outsourcing the IAF will

An extract of concordance results of ABOUT from BUK thesis five (Result section)

Hedge

N Concordance

1 the ability to provide services". This is **about** programme accountability, that is,
2 State Government provide information **about** the performance of government,
3 reliable basis for decision making. **About** 100 percent mean score 4.58) of
4 programmes and activities account for **about** 81 percent. Therefore, the use of
5 to the effect of events or transactions **about** which the auditor becomes aware
6 and Departments usually know more **about** the finance officers and its affairs
7 reporting of the state. This means that, **about** 79 percent of the respondents
8 providers in making rational decisions **about** the allocation of resources in
9 to L in approach and base arguments **about** information needs on a priori
10 . The section also provides details **about** the extent of accountability
11 and discussions; subsection 4.2.1 is **about** users of government financial
12 variable is 0.3891. This means that **about** 39 percent of the financial
13 Accountability: Fiscal accountability is **about** adherence to applicable laws and
14 (Timlag) and reliability (Adlag) is **about** 53 percent. This provides the
15 for Adlag is 0.1425. This means that, **about** 14 percent change in the financial

The above extract also shows a concordance result of a stance marker *ABOUT* from BUK thesis's five Result section, as can be seen there are 15 citations in the extract. Having read, reread all the citations I identified six instances of citations, which *ABOUT* functions as a stance marker. The citations are: 3, 4, 7, 12, 14, and 15. Because they are all talking about hedging which accounting PhD author five uses in presenting figures that he/she does not make an absolute certainty of the exact figures. However, in the other citations *ABOUT* has different functions or meanings, for example, in citation one it has a meaning of 'in regard to' or 'concerning'. Having identified the stance marker from the non stance use in the above citation, they were marked and recorded on a separate sheet, which I will be shown later.

An extract of concordance results of NOTE from BUK thesis two (literature section)

Hedge

N Concordance
1 . Moreover, Batsch in Dobrica (2007) **notes** that the return to shareholders'
2 excessively. Further, Graham (2003) **notes** that an explanation for firms being
3 debt. Bustros, Engel & Geletovic (2003) **note** that, though it is often the view that
4 of capital structure, Myers (2001) **notes** that leverage is negatively related
5 , as the costs of financial distress is **noted** to be higher for fast growing firms
6 . In addition, Schauten & Spronk (2006) **note** that both the trade-off theory and
7 thought of issuing stock. Thus, Myers **notes** that, though he has not seen the
8 shield. Huang & Ritter (2007), however, **note** that tax rate only has a secondary
9 tax rates. While Anyafo (1996) **notes** that the yield from company
10 January 1996 to date. It is worthy to **note** that all the reviews between 1961
11 countries of the world, Anyafo (1996) **notes** that theoretical economists
12 hold in reality. Similarly, Pandey (2003) **notes** that the traditional view of capital
13 firms, Litzenberger & Sosin (1979) **note** that while the tax savings of
14 on corporate leverage decisions. Plesko **notes** that the centerpiece of the reform
15 of debt financing. However, Furlong **notes** that market value leverage among

In the above extract from the literature section of BUK thesis two, there are 15 citations of NOTE. Having read and reread them, I identified 13 citations which NOTE functioned as a stance marker because the accounting PhD author two took up a stance towards the propositions of the authors. However, the remaining two citations, 5 and 10 did not function as a stance marker. For example, citation 5 NOTE can mean understood and in citation 10 it could mean 'to know'. Thus, in this analysis I identified 13 instances of NOTE, which functioned as a neutral stance marker and I marked them, as well as recorded them on a separate sheet.

An extract of concordance results of ESTABLISH from BUK thesis six (literature section)

Booster

N Concordance
1 for systematic banking distress, the **establishment** of an Asset Management
2 by banks (Nnadi,2006). Others are the **establishment** of a hotline, confidential
3 , merger and diversification; 2) **establishing** collective structures to form
4 and financial crime commission in the **establishment** of the financial
5 Bank branches in same period; the **establishment** of the Nigerian Deposit
6 one hundred indigenes banks were **established** during this period. However,
7 progress was when the CBN was **established** in 1959 to inaugurate
8 houses to 558 by December, 1992; the **establishment** by 1993 of 145 mortgage
9 branches Yet, financial distress had re **established** itself by 1980. To address

In the above extract of concordance result of ESTABLISH from the BUK thesis six's literature section shows that there is no any single instance of booster in the nine citations. Because they are not talking about propositions or informational contents relevant to the empirical studies. Thus, the accounting PhD author six does not take up any stance. However, in the below extract from BUK thesis three there are instances of the feature which function as a stance marker. For example, four out of the six citations typically concern with taking up stance in relation to the propositions or informational content. The citations are: 2, 4, 5, and 6; whereas citations 1 and 3 are not concerned with taking up stance but rather it functions as 'to institute or build' in citation one, and in citation three could mean 'to enact'. The stance markers are then marked and recorded on a separate sheet.

An extract of concordance results of establish from BUK thesis three (conclusion section)

Booster

N Concordance
1 of accounting standards should be **established** between NASB and
2 methods. 241 e) The research has **established** instances where companies
3 , no XBRL jurisdiction has been **established** in Nigeria yet and
4 research work brings out the basic facts **established** by the study. 5.2 Summary
5 of SAS 17. The research also **established** that codes and statutes
6 to the other. The research, similarly, **established** that Information and

An extract of concordance results of assert from BUK thesis four (literature section)

Booster

N Concordance

1 Sheng (1998); Lankford & Parsa, (1999) asserts that reliance on outsourcing is
2 & Ngamtampng, 2012). They assert that these arrangements arc
3 to be a more efficient alternative. They assert that market exchange provides
4 than market prices. Williamson (1975) assert that if using the markets resulted
5 by its employees. . Corem, (2008) assert that there has been extensive
6 of correspondence between these assertions and established criteria by
7 evaluating evidence gathered relating to assertions made by management about
8 of correspondence between those assertions and established criteria with
9 and evaluating evidence in terms of assertions concerning economic

N Concordance

1 all of its resources. This expertise is absolutely set in the firm's routines and

The stance marker, ASSERT in the above concordance shows that from citations one to five, the feature functions as a stance marker because accounting PhD author four takes up absolute stance towards propositions. However, from citations six to nine it does not function as a stance because they are not talking about taking up a stance by the author. Thus, stance markers are marked and recorded on a separate sheet. In the same section, the stance marker ABSOLUTE as can be seen in the above citation functions as a stance marker because the author takes up an absolute stance towards the informational content. However, in the below extract from the BUK thesis six the feature, ABSOLUTE does not function as a stance marker in all the citations because it has technical meaning relevant to the finance, as such it could not be considered as a stance marker. As usual, the stance markers are marked and recorded on a separate sheet.

An extract of concordance results of absolute from BUK thesis six (result section)

Booster

N Concordance
1 and CONSO, the independent variable. **absolute** value of the correlation
2 banks, using SPSS version 15. The **absolute** value of the correlation
3 to a paired samples t-test. The **absolute** differences between the
4 by -0.91410.615, which gives -1.488. In **absolute** terms, the t statistics is 1.488
5 a sample slope at least as large in **absolute** value as the one observed is
6 banks, using SPSS version 15. The **absolute** value of the correlation
7 by -0.065/0i45, which gives -0.449. In **absolute** terms, the statistics is 0.449
8 slope of 1.82 standard error units, in **absolute** term, is not equal to the

An extract of concordance results of clear from BUK thesis two (Result section)

Booster

N Concordance
1 (2004). 163 As shown in Table 4.8, it is **clear** that leverage also varies across
2 found usable as they were correctly and **clearly** filled. Table 4.6 provides the
3 shown in the last two rows of Table 4.5 **clearly** discloses that the effect of

In the above extract from the concordance result of BUK thesis two, the feature, *CLEAR* functions as a stance marker in citations one and three because the author takes up an absolute stance towards the results of the studies, but in citation two the feature does not function as a stance marker because it concerns with how the respondent filled in a form or questionnaire. The stance markers identified are then recorded on a separate sheet.

An extract of concordance results of OBVIOUS from BUK thesis three (Result section)

Booster

N Concordance
1 . From the above graph, (figure 4), it is **obvious** that promulgation of NASB
2 . From tables 4.27 and 4.28 above, it is **obvious** that the responsibility of
3 side by side with current year's figure. **Obviously**, this will make comparison
4 category. Based on the above, it is **obvious** that while Nigeria Oil Marketing

The above extract from the BUK thesis three shows that *OBVIOUS* functions as a stance marker in all the citations because the author takes up absolute stance towards

the results of the study. It is therefore marked and recorded on a separate sheet as instances of stance marker of boosting.

An extract of concordance results of agree from BUK thesis two (Literature section)

Attitude marker

N Concordance

1 unit cost of production. generally, it is [agreed](#) that economies of scale do exist

An extract of concordance results of HOPE from BUK thesis six (Literature section)

Attitude marker

N Concordance

1 with the area of the study. It is [hoped](#) that the review will form the basis

The above extracts of concordance results from both BUK theses two and six show the results of two features of attitudinal markers. In all the citations the features function as stance markers where both authors express their personal feelings towards the propositions. The stance markers are marked and recorded on separate sheets.

This is the kind of analysis that I conducted for the identification and verification of each stance marker across the macrostructures of all the theses. You may also note that these are samples of the extracts, each extract from the thesis comprises five categories of stance markers, including five macrostructures of each thesis. I followed same procedures for the UK corpus although in the UK corpus I looked at the whole theses, unlike in the BUK corpus where I analysed each macrostructure separately for all the theses. Having identified and verified the stance markers, I will now demonstrate how I recorded and calculated their frequencies.

5.4.5: Step five: procedures for recording and calculating the frequencies of stance markers

In step four above, I have shown how I have identified and verified each stance marker. I have also stated that each stance marker identified has been marked and recorded. I have also noted that each thesis has an extract of all categories of stance

markers across the whole macrostructures. Having marked each stance marker on the extract sheets in each thesis. The next step was the recording of the frequency of each feature and subsequent calculating the frequency of each category of stance marker (Booster, hedge, attitude marker, neutral stance and explicit self-mention features) per 1000 words.

Table 19: Frequencies of Hedges in the literature section of the BUK thesis two (18,799 word count)

SN	Hedges	Frequency per	Frequency
1	May	48	
2	Should	6	
3	Likely	11	
4	Tend to	4	
5	Perhaps	4	
6	Claim	4	
7	About	7	
8	Suggest	38	
9	Could	44	
10	Would	26	
11	Seem	4	
12	Possible	4	
13	Often	8	
14	Almost	4	
15	Largely	5	
16	Imply	7	
17	Can be	3	
18	Doubt	4	
19	Posit	4	
	Total	239	12.71

The above table 19 is an extract from the worksheet of BUK thesis two's frequency list of hedge in the literature section. Each category of stance marker has this format across the theses. As can be seen we have 19 stance markers of hedge in this study, which I will also present and discuss later. The next column against each feature is for the number of occurrence of each stance marker in the literature section of the thesis two. For example, MAY occurs 48 times and POSIT appears four times. Having got the frequencies of each feature, I added them altogether and got a total frequency of 239 of hedges in the literature section of the thesis two. Having got the total frequency of the hedges, the next step was calculating the total frequency (239) of hedges per 1000 words in the sub-corpus. The formula I used was:

Total frequency of the hedges ÷ total word counts in the sub-corpus = per 1000 words

$$239 \div 18.8 \text{ (represents thousand words)} = 12.71 \text{ per 1000 word}$$

This is the same procedure I followed in counting and calculating the frequencies of each category of stance marker. For instance, if it was for the whole theses as in the case of UK corpus the calculation was the total frequencies of hedges divided by the total word count of the corpus in thousands. Having got the frequencies per 1000 words, I then moved to float a bar chart of the results by comparing all the results between the accounting PhD theses (BUK) as can be seen in figure 13 below and I also did the same procedures between BUK and UK corpora results. I now move to demonstrate how I identified most frequent stance markers and variations between the theses.

Table 20: Frequencies of Hedges in the whole macrostructure of the BUK thesis two (40,883 word count)

S N	Hedges	Frequ ency Intro.	Frequen cy Literatu re	Frequen cy Method.	Frq. Resul ts	Frequen cy Conclusi on	Tot al	Ran k
1	Should	0	6	1	1	10	18	5
2	Likely	2	11	1	2	0	16	7
3	Tend to	0	4	0	2	0	6	

4	Perhaps	0	4	1	2	0	7	
5	Claim	0	4	0	1	0	5	
6	About	0	7	0	6	0	13	10
7	Suggest	2	38	1	20	2	53	3
8	Could	6	44	1	13	2	56	2
9	Would	12	26	3	13	4	52	4
10	May	15	48	18	5	4	80	1
11	Seem	1	4	0	0	4	9	
12	Possible	1	4	0	0	1	6	
13	Often	2	8	3	0	0	13	8
14	Almost	2	4	1	0	0	7	
15	Largely	3	5	3	0	1	12	9
16	Imply	2	7	1	8	0	18	6
17	Can be	0	3	0	0	0	3	
18	Doubt	0	3	1	0	2	6	
19	Posit	0	4	3	0	1	11	
							391	

Having provided the procedures for counting the frequencies of stance markers and floating a bar chart for the results of the frequencies across the theses. I now present procedures I followed in identifying the most frequent stance markers between the accounting PhD theses and how variation of use of stance markers exists between the accounting PhD theses. Having got the frequencies of each stance marker across the whole macrostructures of each thesis, I drew a separate table as can be seen in table 20 above for each category of stance marker across the whole macrostructures in each thesis. I then provided the list of stance marker with nine columns as can be seen in table 20 above. The rationale was to provide the total frequency of each stance marker in each thesis, this table is an example from thesis two of the category stance marker

hedge. In the table, we have column for each macrostructure, then column for grand total and then column for rank order. Each frequency of stance marker from each macrostructure was copied and pasted in the appropriate column. At the end we got a grand total of frequency of each stance marker in the thesis. For example, in table 20 above, we got total frequencies of (391) of hedges. The last column shows ten most frequent hedges in the thesis, as can be seen the most frequent hedge is *MAY* because it appears 80 times in the corpus. Having done that processes for all the theses, I then drew five tables, one for each category of stance markers and presented the most frequent stance markers in each thesis. The rationale was to get insights on how frequent or less frequent and variations of use of stance markers between the accounting PhD theses. This can be seen in below tables 25, 26, 27, 28, and 29 of most frequent and variations of use of stance markers between the theses.

5.4.6 Why chi-square or similar tests were not used

In this corpus-based textual analysis I did not use any statistical tests to determine whether there were significance of differences between the students' use of linguistic markers of stance. Because the comparative results between the theses in bar charts alone clearly show whether there are differences or not as can be seen in the figures. I therefore judged that statistical tests would not add more information. Having provided detailed procedure for the corpus-based textual analysis, I now turn to present the results of the corpus-based textual analysis.

5.5. Presentation of the results of the corpus-based textual analysis

In Chapter Three above, I highlighted some of the limitations of the previous theoretical frameworks of stance, including non-inclusion of more stance markers and where there were inconsistencies of classification of stance markers in particular Hyland's typology of stance markers. For instance, some stance markers which converge on the same meaning have been placed in different categories and some stance markers appear in more than one category, for example, *essentially* both appears as hedge and attitude marker (Hyland, 2005a: 220-223). I have also stated that I will develop my own list of stance markers as shown in the above procedures for identifying my own list of stance markers. I will now present my own list of stance markers from four different lists: Hyland's stance markers identified in my analysis, stance markers identified from others' frameworks, which Hyland did not incorporate,

more new stance markers which previous studies did not incorporate and a complete list of my own stance markers.

Table 21: Hyland's typology of stance markers identified in the BUK accounting PhD theses

Serial Number	Booster	Hedge	Attitude marker	Explicit self-mention
1	Obvious	Argue**	Hopeful	we
2	Find	Should	Important	us
3	Evident	Likely	even	our
4	Show	Tend to	expect	
6	Clearly	Perhaps	agree	
7	Establish	claim	prefer	
8	absolutely	About	appropriate	
9	believe	Suggest	essential	
10	In fact	could	desirable	
11	Prove	Would	remarkable	
12	Must	May	correctly	
13	always	Seem		
14	conclude	Possible		
15	Actually	Often		
16		Almost		
17		Largely		
18		Indicate*		

*INDICATE is considered as booster not hedge in my analysis

**ARGUE is considered as neutral stance marker on my own list of stance markers

Table 21 above, shows a list of some stance markers of Hyland's typology of linguistic markers of stance I identify in my own textual analysis of accounting PhD theses (BUK). In the course of developing my own list of stance markers for corpus-based analysis I identify these stance markers in accounting PhD theses (BUK). In the

process of my analysis a lot of Hyland's stance markers are not found, for example, *incontestable, incontrovertible, beyond doubt, the author, from my perspective, undeniably, somewhat, maybe*, and some are found but have different meanings, such as *estimate*, which has technical meaning of preparing a budget. I have argued in the literature review Hyland's typology is not exclusive and exhaustive, conversely a lot of stance markers of the Hyland's typology are not evidenced in this study. I will discuss this point more in the discussion chapter. However, the above list of stance markers in table 21 are also considered stance markers on my own list on the basis in what linguistic contexts are being used. Furthermore, on Hyland's list I consider INDICATE as a booster considering its function and meaning as discussed in the literature review. Its meaning is strongly associated with boosting than hedging as evidenced by dictionaries. I also classify ARGUE as a neutral epistemic stance marker because a writer reports author statements as 'bare facts' epistemically suggesting objectivity in academic writing. In this instance the author does not take up any absolute or partial commitment to the reliability of propositions but rather reports the writer's statement as 'bare fact'. I now move to the next category: stance markers identified from others' frameworks, which Hyland does not incorporate.

Table 22: Stance markers identified in my analysis from other frameworks which Hyland did not incorporate

SN	Stance marker	Source	Function/category	Its category in this study	Why this feature is considered as a stance marker	In what linguistic context is used	Comments
1.	Point out	Hunston (2000)	Evaluative marker	Booster	The author expresses his/her absolute commitment to the reliability of the findings of the study.	The findings point out that firms that increased material inputs relative to internal labor cost performed better... (Doc 4: 52)	This feature does not appear in Hyland's framework but it appears in Hunston's (2000) framework of evaluation.
2.	Assert	Martin (2000)	Security/confidence	Booster	The writer expresses his/her absolute commitment to the reliability of the proposition.	Razzaque & Sheng (1988); Lankford & Parsa, (1999) asserts that reliance on outsourcing is not necessary a viable competitive strategy (Doc 4: 41).	This feature does not appear in Hyland's framework but it appears in Martin's (2000) framework under Security/confidence. On my own list I consider it as a

							booster as shown in the previous columns.
3.	View	Biber (2006)	Attitude/perspective nouns	Neutral stance marker	The author reports plain facts without taking up any absolute or partial commitment to the informational content but rather passes the information as plain facts, as such he/she takes up a neutral stance towards the informational content, which is also doing the work of objectivity.	While authors like Elmuti and Kathawala (2000) and Momme (2001) view outsourcing as the strategic use of specialised and efficient outside providers... (Doc 4: 26)	This feature does not appear in Hyland's framework but it appears in Biber's framework under attitude/perspective nouns' category. However, on my own list I consider it as a neutral stance marker (verb) as shown in the previous columns.

Having provided lists of stance markers of both Hyland's and others' frameworks, which I identified in my own textual analysis of BUK theses. I now move to the next step of presenting a list of new stance markers, which I identified in my own analysis of BUK theses that none of the previous frameworks incorporate (including the new category of stance marker, neutral stance marker).

Table 23: List of new stance markers identified in the analysis of accounting PhD theses (BUK)

	Stance marker	Category	Why stance marker is used	In what linguistic context is used	Not an epistemic marker	Why is not a stance marker	Comments
1	Reveal	Booster	The writer expresses his/her absolute commitment to the reliability of the previous studies' findings.	Their studies revealed that risks and operation management have a significant influence on the decision to outsource accounting functions (Doc 4: 44L)	None	None	This feature does not appear in Hyland's and other frameworks of stance.
2	Discover	Booster	The writer expresses his/her absolute commitment to the reliability of the informational content.	Petravik (1997) discovered three factors that motivate business organisations to outsource internal audits functions...(Doc 4: 36)	Not found any instance of such feature in the theses	None	This feature does not appear in Hyland's and other frameworks of stance
3	Mean	Booster	The writer expresses his/her absolute commitment to the reliability of the informational content.	This means that the quality or otherwise of governance mechanisms in a bank can make or mar the control ... (Doc 2: 149)	The mean of relevance, understanding, faithful representation, comparability	Here mean has technical meaning which is related to statistics, as	This feature does not appear in Hyland's and other frameworks of stance.

					and timeliness represent the financial reporting for the qualitative characteristics method (Doc 1: 93)	such it does not function as a stance marker	
4	Confirm	Booster	The writer expresses his/her absolute commitment to the reliability of the informational content.	Similarly, Maltz (1994) confirm that the high cost of internal resources is a key factor of the firm's decision to outsource (Doc 4: 44L)	None	None	This feature does not appear in Hyland's and other frameworks of stance.
5	Posit	Hedge	The author does not make absolute commitment to the reliability of the informational content but rather she/he expresses certain doubt as such she/he uses a hedge.	Pelfrey and Peacock (1995) posit that outsourcing internal audit functions may actually improve the quality of the audit because companies can employ external individuals... (Doc 4: 36)	Not found any instance of such feature in the theses	None	This feature does not appear in Hyland's and other frameworks of stance

6	Can be (possibility)	Hedge	The author does not make absolute commitment to the reliability of the informational content but rather he/she takes up a hedge stance towards the proposition.	In this way, outsourcing can be seen as a discontinuation of the provision of goods or services in-house and an introduction of purchasing... (Doc 4:28L)	As can be seen from table 4.3 (Doc 2: 109)	It does not function as a stance marker because it does not concern with proposition but rather refers the reader to a table.	This feature does not appear in Hyland's and other frameworks of stance
7	Imply	Hedge	The author does not make absolute commitment to the reliability of the informational content but rather he/she takes up a hedge stance towards the proposition.	This implies that there could be manipulative practices by dominant shareholders...(Doc 3: 158)	None	None	This feature does not appear in Hyland's and other frameworks of stance
8	Note	Neutral stance	The author reports plain facts without taking up any absolute or partial commitment to the informational content but rather passes the information as plain facts, as such he/she takes up a neutral stance towards the informational	Bailey et al. (2003) note that unlike in the past when external audit function is looked upon for solution to corporate scandals, now many are looking to the IAF as part of the solution to the perceived control, reporting and ethical	It is worthy to note that all the reviews between 1961...(Doc 2	It does not function as a stance marker, it could mean 'to know'	Hyland does not include this feature as a stance marker. He considers it as an engagement marker (Hyland, 2005a: 223). However, in this context where

			content, which is also doing the work of objectivity.	problems in the private sector (Doc 4:21L)			the accounting PhD author used it is considered as stance marker because it shows that the author takes up a neutral stance.
9	Mention	Neutral stance	The author reports plain facts without taking up any absolute or partial commitment to the informational content but rather passes the information as plain facts, as such he/she takes up a neutral stance towards the informational content, which is also doing the work of objectivity.	Poyi (2006) mentions that the CBN'S ratings of all the banks as at the end of March 2004 classified 62 as sound /satisfactory, 14 as marginal ... (Doc 6: 4)	None	None	This feature does not appear in Hyland's and other frameworks of stance.
10	Opine	Neutral stance	The author reports plain facts without taking up any absolute or partial commitment to the informational content but rather passes the information as plain facts, as such he/she takes up a neutral stance towards the informational content, which is also doing the work of objectivity.	They further opined that when outsourcing of IAF takes place, the most likely candidates are EDP auditing and or operating system designers (Doc 4: 36)	None	None	This feature does not appear in Hyland's and other frameworks of stance.

11	State	Neutral stance	The author reports plain facts without taking up any absolute or partial commitment to the informational content but rather passes the information as plain facts, as such he/she takes up a neutral stance towards the informational content, which is also doing the work of objectivity.	He states that, external auditors must be educated, well trained and experienced professional accountant... (Doc 4: 20)	As state above, the aim is to establish... (Doc 3: 98)	The author is not taking up any stance but he/she is reminding the reader what he/she has ready discussed in the above section. Thus, state does not function as a stance marker in this context.	This feature does not appear in Hyland's and other frameworks of stance.
12	Describe (view)	Neutral stance	The author reports plain facts without taking up any absolute or partial commitment to reliability of the informational content but rather passes the information as plain facts, as such he/she takes up a neutral stance towards the informational content, which is also doing the work of objectivity	Jonas and Blanchet (2000) described the two general perspectives widely used in assessing the quality of financial reports as meaningful (Doc 5: 8)	This tool is used to describe the dependent and independent variables of the study by computing the Mean (Doc 1: 94)	It does not work as a stance here because it gives an account of two variables.	Hyland and other frameworks do not talk about neutral epistemic stance features, where the author does not make any absolute or partial commitment to the reliability of the informational content. In my

							analysis of the accounting PhD theses I found that authors typically took up neutral epistemic stance which is also part of the stance. Moreover, this feature does not appear in previous frameworks of stance.
13	See	Neutral stance	The author reports plain facts without taking up any absolute or partial commitment to reliability of the informational content but rather passes the information as plain facts, as such he/she takes up a neutral stance towards the informational content, which is also doing the work of objectivity.	They came up with new definition of internal audit as follows: it sees internal auditing as an independent, objective assurance and at the same time a consulting activity...(Doc 4: 22L)	Not found any instance of such feature in the theses	None	This feature does not appear in Hyland's and other frameworks of stance
14	Maintain	Neutral stance	The author reports plain facts without taking up any absolute or partial commitment to reliability of	They maintain that the noncore type of outsourcing strategy occurs when firms obtain	... beneficial to shareholders provided they maintain an	The feature in these contexts means to	This feature does not appear in Hyland's and other

			the informational content but rather passes the information as plain facts, as such he/she takes up a neutral stance towards the informational content, which is also doing the work of objectivity.	less strategically pertinent, peripheral activities from external sources (Doc 4: 29L)	appropriate amount of debt (Doc 2: 34) Depositors' trust in a bank is enriched when a bank maintains a higher cash deposit ratio (Doc 6: 59).	retain or continuance. Thus, it does not function as a stance.	frameworks of stance.
15	Contend	Neutral stance	The author reports plain facts without taking up any absolute or partial commitment to reliability of the informational content but rather passes the information as plain facts, as such he/she takes up a neutral stance towards the informational content, which is also doing the work of objectivity.	Messier et al. (2006) contend that the NYSE considers the internal audit functions as one of the keystones of effective corporate governance (Doc 4: 30L)	None	None	This feature does not appear in Hyland's and other frameworks of stance.

Table 23 above shows a list of 15 new stance markers that none of the previous frameworks of stance identify. As can be seen in the table, we have 4 boosters, 3 hedges, and 8 neutral stance markers. I have already argued in the above literature review that there are more stance markers that none of the previous frameworks incorporate. I also argue that none of the previous frameworks consider or talk about neutral epistemic stance in academic writing. As can be seen in the above table, I provide a list of stance markers which I consider they function as a neutral epistemic stance. Because the author reports plain facts without taking up any absolute or partial commitment to the informational content or proposition but rather passes the information as plain facts, as such he/she takes up a neutral stance towards the propositions or informational content, which is also doing the work of objectivity. Having provided the list of new stance markers I identified from the BUK theses, I then merged all the three lists of stance markers into one complete list of my own stance markers, which I used for my corpus-based textual analysis. I will now present the complete list of my own stance markers.

Table 24: A complete list of my own stance markers identified in the accounting PhD theses (BUK)

Serial Number	Booster	Hedge	Attitude marker	Neutral stance	Explicit self-mention
1	Obvious	Doubt	Hopeful	View*	I
2	Find	Should	Important	Opine**	we
3	Evident	Likely	even	State**	us
4	Show	Tend to	expect	Mention**	our
5	Clearly	Perhaps	agree	See**	
6	Establish	claim	prefer	Describe**	
7	absolutely	About	appropriate	Argue	
8	believe	Suggest	essential	Maintain**	
9	In fact	could	desirable	Contend**	
10	Indicate	Would	remarkable	Note**	

11	Prove	May	correctly		
12	Must	Seem			
13	always	Possible			
14	Actually	Often			
15	conclude	Almost			
16	Assert*	Largely			
17	Point out*	Imply**			
18	Discover **	Posit**			
19	Reveal **	Can be**			
20	Confirm**				
23	Mean**				

The first category without asterisk are stance markers in Hyland’s list of typology found in this study

The second category with one asterisk are stance markers from other frameworks found in this study

The third category with two asterisks are new stance markers found in my analysis

5.5.1: Results of the corpus-based textual analysis between the BUK theses

In the above section, I have provided detailed procedure for the corpus-based textual analysis, including demonstration of a corpus query, saving the results of the concordance output, identifying and verifying each stance marker in its linguistic context, and calculating the frequencies of stance markers identified, as well as the most frequent stance markers in a corpus. It is pertinent here to restate the research questions.

1. What variations of frequencies of linguistic markers of stance typically exist between accounting PhD theses (BUK)?
2. What variations of use of linguistic markers of stance typically exist between accounting PhD theses (BUK)?

3. What variations of frequencies of linguistic markers of stance typically exist between accounting UK and BUK corpora?

4. What possible contextual or epistemological reasons might influence the accounting PhD authors' (BUK) use of linguistic markers of stance?

I now present the result of frequencies of linguistic markers of stance between accounting PhD theses across their introduction sections.

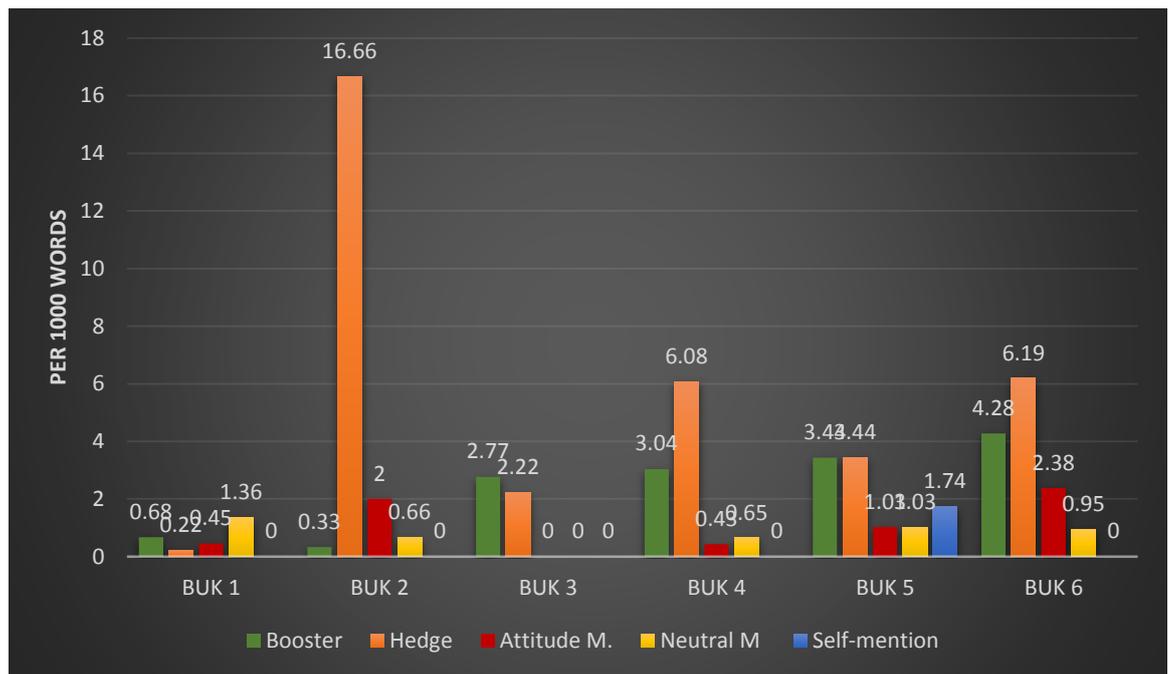


Figure 13: A comparison of frequencies of linguistic markers of stance between accounting PhD theses (BUK) in the introduction section

Figure 13 above is a result of comparative frequencies of linguistic markers of stance between accounting PhD theses (BUK) in the introduction section. The result shows that the accounting PhD authors have variations of frequencies of boosters in their introduction section. For example, BUK 1 has a frequency of 0.68 time, BUK 2 has a frequency of 0.33 time, BUK 3 has a frequency of 2.77 times, BUK 4 has a frequency of 3.04 times; BUK 5 has a frequency of 3.43 times; and BUK 6 has a frequency of 4.28 times each per 1000 words. As can be seen in the figure 13 above BUK 6 has a higher frequency of boosters of 4.28 times per 1000 words between the theses; whereas BUK 2 has a lowest frequency of 0.33 time per 1000 words. This shows that there are variations of frequencies of boosters between the accounting PhD authors.

In terms of frequencies of hedges the result shows that four out of the six accounting PhD theses have higher frequencies of hedges than the other features in the introduction section of their theses. For example, BUK 2 has a frequency of 16.66 times, BUK 4 has a frequency of 6.08 times, BUK 5 has a frequency of 3.44 times; and BUK 6 has a frequency of 6.19 times each per 1000 words. This indicates that these authors use more hedges than the other features in the introduction section of their theses. In other words, none of the four authors express more absolute commitment to the reliability of the propositions or informational content but rather they express partial commitment to the propositions. On the other hand, BUK 1 and BUK 3 have lowest frequencies of hedges of 0.22 and 2.22 times each one of them per 1000 words, whereas their frequencies of booster are higher than the frequencies of hedges. Unlike the above four theses, these two theses have higher frequencies of boosters. This indicates that the accounting PhD authors 1 and 3 use more boosters in their introduction section of their theses than hedges. In other words, it shows that they typically take up more assertive than tentative stances in the introduction section of their theses.

Regarding the frequency of attitude markers in this section, the above result indicates that BUK author 6 uses higher frequency of the feature than his/her colleagues. As can be seen in the above figure 13 the BUK author 6 has a frequency of 2.38 times, followed by BUK 2 with a frequency of 2 times, the third in rank order is BUK 5 which has a frequency of 1.03 times; whereas both BUK 1 and 4 come fourth with a frequency of 0.45 time each. However, BUK author 3 does not use any instance of attitude marker in his/her introduction section of the thesis. This result also shows that the accounting PhD authors (BUK) have different frequencies of using attitude markers. This foregrounds the assertion that within discourse community, there are communalities and differences between members of the discourse community in how they construct knowledge. I will discuss this point more in the discussion chapter. It also points out that all the accounting PhD authors (BUK) use a few instances of attitude markers in their introduction section of their theses, if we compared with the frequencies of both booster and hedges. In other words, they do not typically express more personal feelings or attitude towards the propositions or informational content.

The result of the neutral stance markers as can be seen above, indicates that only five out of the six accounting PhD authors use the feature in the introduction section of their theses with varying degree of frequencies. For example, BUK author one has a higher frequency between them of 1.36 times, followed by BUK author five of a frequency of 1.03 times, the third in terms of the higher frequency is BUK author six with a frequency of 0.95 time, while BUK author two has a frequency of 0.66 time; and BUK author four has a frequency of 0.65 time each per 1000 words. The result again indicates variations in terms of using neutral stance marker in this section. It also shows that there are some elements of communalities and differences between the accounting PhD authors' use of this feature. As discussed above, for example, the frequencies of neutral stance markers of BUK 1 and 2 are higher than that of their boosters; whereas the frequencies of boosters of the other four theses are higher than that of their neutral stance markers.

With regard to using explicit self-mention feature in the introduction section of their theses, the result shows that only accounting PhD author four uses explicit self-mention features in this section. As can be seen he/she has a frequency of 1.74 times per 1000 words. This clearly shows instances of individuality in disciplinary discourse, despite they belong to the same discipline and in the same University, yet only one author uses explicit self-mention features in this section.

Overall the results show certain communalities and differences in using linguistics markers of stance between the accounting PhD authors (BUK) in the introduction section of their theses. However, there are two remarkable issues: firstly accounting PhD author 3 does not use any instances of attitude marker, neutral stance marker and explicit self-mention features as can be seen in the above result. Secondly, only accounting PhD author 4 uses explicit self-mention features in this section. In my exploring the context of writing of the accounting PhD authors (BUK), I will provide more possible contextual factors which might influence their use of lower frequencies or absence of such features.

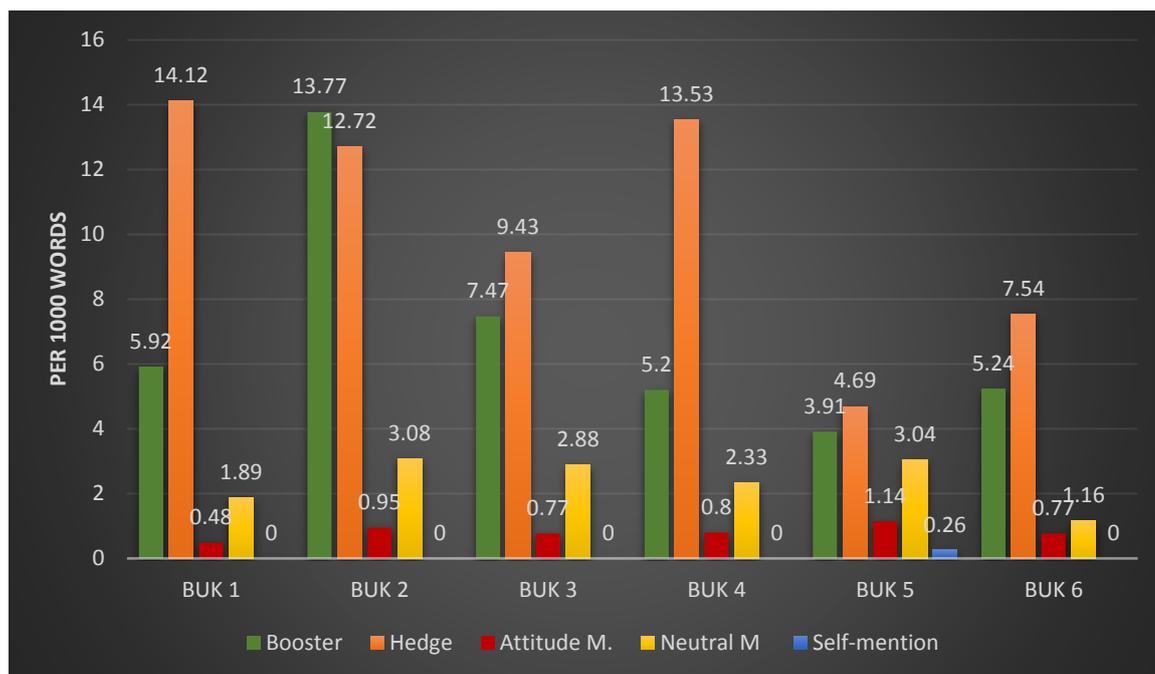


Figure 14: A comparison of frequencies of linguistic markers of stance between accounting PhD theses (BUK) in the literature section

The result of the corpus-based textual analysis in figure 14 above shows that still there are variations of frequencies of linguistic markers of stance between the accounting PhD theses (BUK). Unlike in the introduction section where both booster and hedge have lower occurrences with exception of hedge in the BUK 2, which has a higher frequency of 16.66 times per 1000 words. In this literature section as can be seen in figure 14 both booster and hedge have higher occurrences, if compared with the result of the introduction section. For example, out of the six theses only one thesis (BUK 2) uses a higher frequency of booster than hedge which has a frequency of 13.77 times and hedge has a frequency of 12.72 times per 1000 words. However, the other five theses have lower frequencies of boosters, if compared with the frequency of hedges. For example, the frequencies of boosters in BUK 1 is 5.92 times and that of hedge is 14.12 times; in BUK 3 the frequency of booster is 7.47 times and that of hedge is 9.43 times; in BUK 4 the frequency of booster is 5.20 times and that of hedge is 13.53 times; in BUK 5 the frequency of booster is 3.91 times and that of hedge is 4.69 times; and in BUK 6 the frequency of booster is 5.24 times and that of hedge is 7.54 times each per 1000 words. One noticeable feature is that BUK author 2 uses a higher frequency of booster than hedge as can be seen in the above figure that booster has 13.77 times and hedge has 12.72 times per 1000 words. However, in the introduction section BUK author 2 uses higher frequency of hedge of 16.66 times and a lower

frequency of booster of 0.33 time per 1000 words. It is possible that the higher frequencies of boosters and hedges in this section might be associated with the rhetorical function of this section; because it is concerned with reviewing previous literature that authors typically take up more stances towards the propositions or informational content. This suggests that five out of the six authors typically take up more tentative stances here; whereas BUK author 2 takes up more assertive stances.

In terms of attitude markers, five out of the six theses have less than one frequency of attitude markers; whereas only one thesis (BUK 5) has a frequency of more than one times per 1000 words (1.14). However, the other five theses have less than one frequency. For example, the frequency in BUK 1 is 0.48 time, in BUK 2 is 0.95 time, in BUK 3 is 0.77 time, in BUK 4 is 0.80 time and in BUK 6 is 0.77 time each per 1000 words. This indicates that they do not use many instances of expressing their own personal feelings or attitudes towards the propositions or informational content. However, if compared with the result in the introduction section, there is an increase of frequency of this feature because in the introduction section BUK 3 does not use any instance of attitude marker; whereas in this section the BUK 3 uses the feature as can be seen above that it has 0.77 time.

With regard to the frequency of neutral stance markers in this section all the six theses use the feature with varying degrees. For example, the frequency of the feature in BUK 1 is 1.89 times, in BUK 2 is 3.08 times, in BUK 3 is 2.88 times, in BUK 4 is 2.33 times, in BUK 5 is 3.04 times, and in BUK 6 is 1.16 times each per 1000 words. Unlike in the introduction section where BUK 3 does not use neutral stance marker, here he/she uses the feature. The result also shows that all the six authors use few instances of neutral stance markers if compared with the frequencies of both boosters and hedges. This implies that the authors typically take up more assertive and tentative stances than the neutral stance.

The result of the explicit self-mention features still reflects similar pattern with the introduction section where only BUK 5 uses instances of explicit self-mention features. The frequency in this section for the BUK 5 is 0.26 per time per 1000 words. However, there is a decrease of the frequency if compared with the result of the introduction section. As noted above, the corpus-based textual analysis could not give us more insights why there is an absence of using explicit self-mention features in

their theses. The exploration of the context of writings of these authors which I will discuss later in Chapter Six could provide some of the possible contextual reasons of why the authors write the way they do. I now move to the result of the corpus-based textual analysis in the methodology section of the accounting PhD theses.

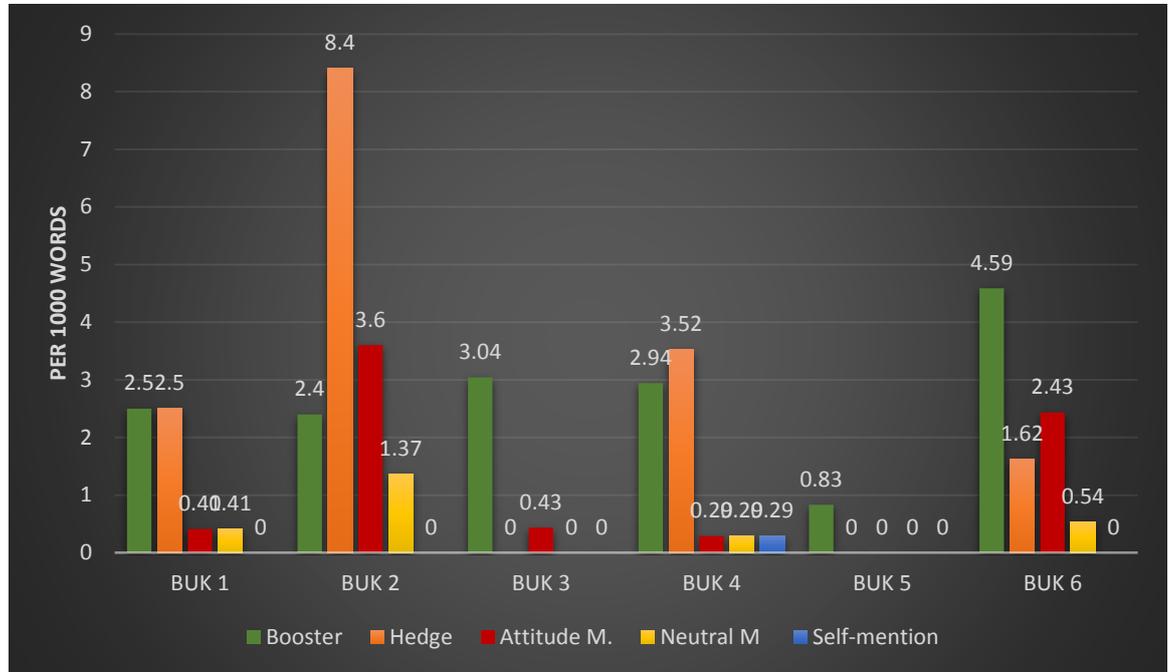


Figure 15: A comparison of frequencies of linguistic markers of stance between accounting PhD theses (BUK) in the methodology section

The result of the frequencies of linguistic markers of stance in figure 15 above shows that there are lower frequencies of the features, if compared with the results in the introduction and literature sections above. All the six theses use boosters with varying degrees, in BUK 1 the frequency is 2.50 times, in BUK 2 the frequency is 2.40 times, in BUK 3 the frequency is 3.04 times, in BUK 4 the frequency is 2.94 times, in BUK 5 the frequency is 0.83 time, and in BUK 6 the frequency is 4.59 times each per 1000 words. However, in terms of frequencies of hedges the result shows that only four out of the six authors use instances of hedges in this section. They are BUK 1 with a frequency of 2.50 times, BUK 2 with a frequency of 8.40 times, BUK 4 with a frequency of 3.52 times, and BUK 6 with a frequency of 1.65 times each per 1000 words. This indicates that only two theses (BUK 2 and BUK 4) have higher frequencies of hedges than that of boosters. On the other hand, two of the theses (BUK 3 and BUK 5) have no occurrences of hedges in this section. This result clearly points

out that there are certain communalities and differences within the disciplinary discourse. I will discuss this point more in the discussion chapter.

In relation to the frequencies of attitude markers, the result still shows there are certain communalities and differences within the disciplinary discourse. For example, five out of the six authors use the feature with different frequencies, the frequencies in BUK 1 is 0.40 time, in BUK 2 is 3.60 times, in BUK 3 is 0.43 time, in BUK 4 is 0.20, and in BUK 6 is 2.43 times each per 1000 words. However, BUK 4 does not use any instance of the attitude marker in this section. The result again shows that none of the four accounting PhD authors (BUK, 1, 3, 4, and 5) use many instances of this feature in their methodology section. In other words, they do not typically express more personal feelings or attitudes towards the propositions or informational content. On the other hand, BUK authors 2 and 6 have higher frequencies of the feature. Overall results show that they are using more hedges and boosters than attitude markers. This reflects similar patterns in the introduction and literature review sections above.

In terms of the frequencies of neutral stance markers the result also indicates that four out of the six authors use neutral stance markers in this section, unlike in the literature section that all the authors use this feature. The four authors are BUK 1 with a frequency of 0.41 time, BUK 2 with a frequency of 1.37 times, BUK 4 with a frequency of 0.20 time, and BUK 6 with a frequency of 0.54 time each per 1000 words. As can be seen all the frequencies are less than two times per 1000 words. This shows similar patterns with the previous results that the accounting PhD authors are taking up more assertive and tentative stances than neutral stance towards propositions or informational content. On the other hand, none of the other two authors (BUK 3 and BUK 5) use any instance of neutral stance marker in this section. In other words, they do not take up any neutral stance towards propositions or informational content in this section.

With regard to explicit self-mention features still the results show similar patterns with the result in the literature section above that out of the six authors only BUK 4 uses explicit self-mention feature with a frequency of 0.29 time per 1000 words. However, none of the other five authors use any instance of explicit self-mention features. In other words, only BUK 4 makes him/herself explicitly present in his/her methodology section. However, considering the rhetorical function of this section, where academic

writers explain their methodological processes of their studies one may expect a lot of instances of explicit self-mention features. Yet, none of the five accounting PhD authors choose to make themselves explicitly present. As noted above, we need to explore their context of writing which might provide us with more explanations and insights which might constrain their use of such features, I will discuss this more in Chapter Six.

Overall there are two remarkable features in this section. Firstly, only BUK 4 uses instances of explicit self-mention features as can be seen in the above figure. Secondly, the BUK author 5 uses only instances of booster, indicating that he/she does not use any instances of hedge, attitude marker, neutral stance marker and explicit self-mention features; and the BUK author 3 uses only booster and attitude markers in this section. This again foregrounds the assertion that within disciplinary discourse there are certain communalities and differences in how a discourse could be constructed. I will discuss this more in the discussion chapter. I now move to present the results of frequencies of linguistic markers of stance in the results and discussion sections between the accounting PhD theses (BUK)

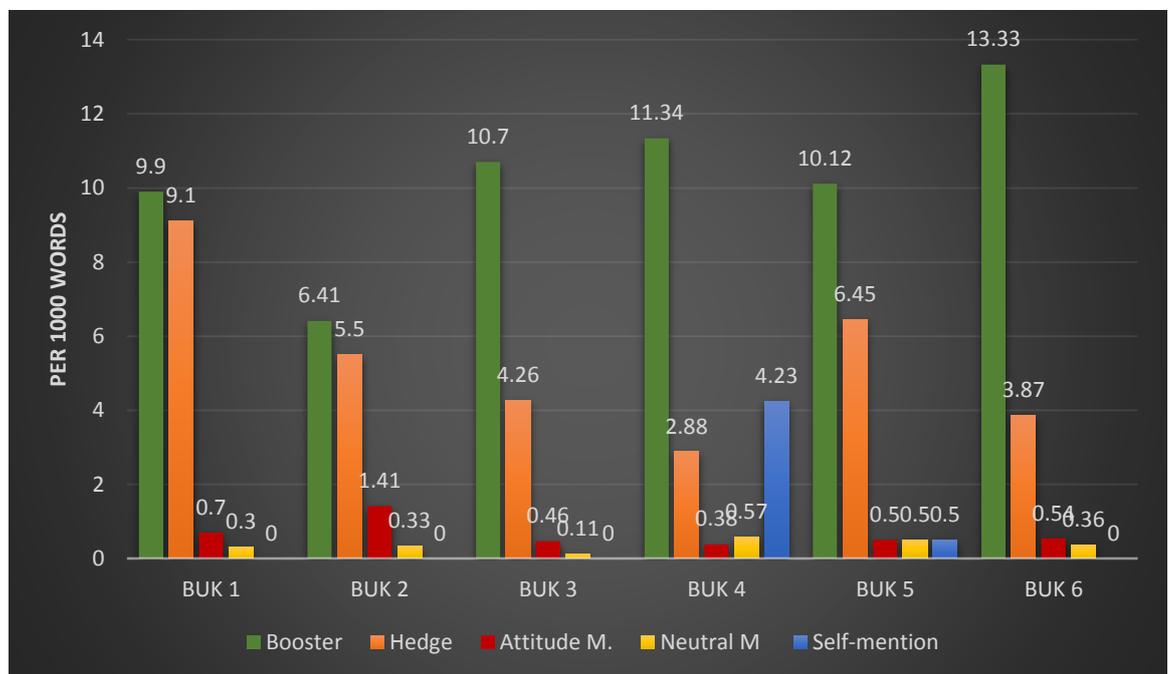


Figure 16: A comparison of frequencies of linguistic markers of stance between accounting PhD theses (BUK) in the results and discussion sections

Figure 16 above shows the results of frequencies of linguistic markers of stance in the results and discussion section between the BUK theses. It shows a striking difference

if compared with the previous results above. Unlike in the previous results that tend to have a mixture of higher and lower frequencies between booster and hedge, but in this section as can be seen above, in all the six theses have higher frequencies of booster than the other features particularly hedge. The frequencies of booster in BUK 1 is 9.90 times, in BUK 2 is 6.41 times, in BUK 3 is 10.70 times, in BUK 4 is 11.34 times, in BUK 5 is 10.12 times, and in BUK 6 is 13.33 times each per 1000 words. The second in terms of a higher frequency is hedge, in BUK 1 is 9.10 times, in BUK 2 is 5.50 times, in BUK 3 is 4.26 times, in BUK 4 is 2.88 times, in BUK 5 is 6.45 times, and in BUK 6 is 3.87 times each per 1000 words. It is possible that the higher frequencies of booster in this section could be associated with presentation of results, involving a lot of figures and tables, where the accounting PhD authors are certain of their findings, as such they typically take up more assertive stances than tentative stances.

Furthermore, the results of the attitude marker still indicates a surprising pattern because in the previous results not all accounting PhD authors use attitude markers in one section, for example, in introduction and methodology sections. However, in this section, all the accounting PhD authors use attitude markers with varying degrees as can be seen above. For example, the frequencies in BUK 1 is 0.70 time, in BUK 2 is 1.41 times, in BUK 3 is 0.46 time, in BUK 4 is 0.38 time, in BUK 5 is 0.50 time, and in BUK 6 is 0.54 time each per 1000 words. This shows that all the accounting PhD authors express certain elements of personal feelings or attitude towards propositions or informational content, unlike in the previous sections as noted above some do not express their personal feelings towards propositions.

In terms of neutral stance markers the result here still shows a remarkable difference particularly if compared with the results of introduction and methodology sections where some authors do not use the features. However, in this section all the accounting PhD authors use the feature with variations of frequencies. For example, in BUK 1 the frequency is 0.30 time, in BUK 2 the frequency is 0.33 time, in BUK 3 the frequency is 0.11 time, in BUK 4 the frequency is 0.57 time, in BUK 5 the frequency is 0.50 time, and in BUK 6 the frequency is 0.36 time each per 1000 words. This also points out that all the accounting PhD authors take up a neutral stance with variations

unlike in the previous sections that some do not take up such stance. However, as noted above they still take up more assertive and tentative stances than neutral stance.

With regard to explicit self-mention features, the result shows a slight increase in terms of using the feature, that two accounting PhD authors use the feature in this section. They are BUK 4 with a frequency of 4.23 times, which surpasses frequencies of his/her hedge, attitude marker and neutral stance marker even if combined them together. The second author is BUK 5 with a frequency of 0.50 time per 1000 words. However, none of the other four authors use this feature. In other words, only two authors make themselves explicitly present in this section.

Overall all the accounting PhD authors use all categories of linguistic markers of stance with exception of explicit self-mention features where only BUK 4 and 5 that use such features. One of the remarkable features is that all the accounting PhD authors use higher frequencies of booster perhaps as noted above because of the presentation of results in figures and tables that authors take up more assertive stances here which express absolute commitment towards propositions or informational content.

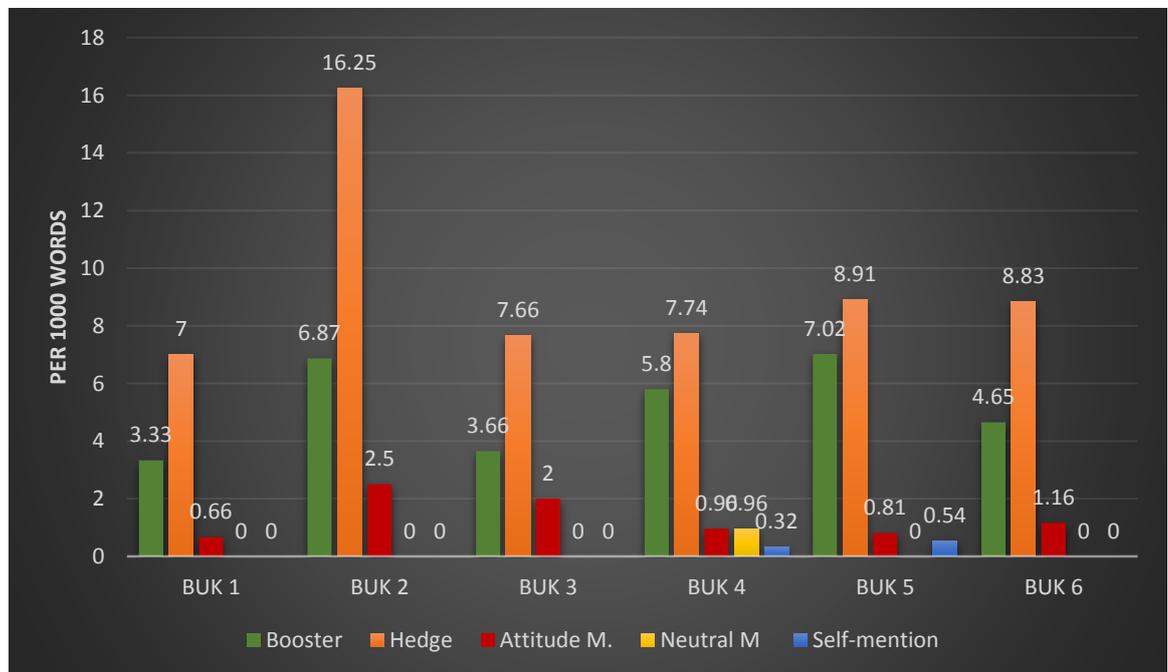


Figure 17: A comparison of frequencies of linguistic markers of stance between accounting PhD theses (BUK) in the conclusion section

The result of frequencies of linguistic markers of stance in the conclusion section also shows a striking difference. Unlike in the results and discussion sections above where accounting PhD authors typically use higher frequencies of boosters; in this section as can be seen in figure 17 above the frequencies of hedges are higher than that of boosters in all the six theses. For example, the frequencies of hedges in the theses are: in BUK 1 is 7 times, in BUK 2 is 16.25 times, in BUK 3 is 7.66 times, in BUK 4 is 7.74 times, in BUK 5 is 8.91 times, and in BUK 6 is 8.83 times each per 1000 words. In terms of the frequencies of boosters, BUK 1 has 3.33 times, BUK 2 has 6.87 times, BUK 3 has 3.66 times, BUK 4 has 5.80 times, BUK 5 has 7.02 times and BUK 6 has 4.65 times each per 1000 words. As noted above this result contrasts the previous result of result and discussion sections. It is possible that the lower frequencies of booster and higher frequencies of hedge in this section might be attributed to a section where accounting PhD authors offer some suggestions or implications for the study that they might use a lot of hedges, which typically take up more tentative stances than assertive stances.

With regard to frequencies of attitude markers, the result shows similar pattern with the previous results that all the six accounting PhD authors use the feature with varying degrees. For example, BUK 1 has 0.66 frequency, BUK 2 has 2.50 frequencies, BUK 3 has 2 frequencies, BUK 4 has 0.90 frequency, BUK 5 has 0.81 frequency and BUK 6 has 1.16 frequencies each per 1000 words. This suggests that all the authors express their personal feelings or attitudes towards propositions or informational content. However, their expression of personal feelings are very minimal if compared with their taking up epistemic stances.

In terms of neutral stance marker the result is different from the previous result that in the previous result all the six accounting PhD authors take up neutral stance to certain degrees. However, in this section only one out of the six accounting PhD author takes up neutral stance as can be seen in the above figure 17, where BUK 4 has 0.96 frequency of the feature per 1000 words. This shows that none of the other five authors take up any neutral stance towards propositions or informational content, perhaps because of the rhetorical function of the section, that authors are more concerned with summary of the findings, contribution and implications of the study and thus more positively evaluative.

The result of the explicit self-mention feature in this section shows similar pattern with the previous result where only BUK 4 and 5 use explicit self-mention features. In this section BUK 4 has 0.32 frequency and BUK 5 has 0.54 frequency each per 1000 words. This indicates that only accounting PhD authors four and five typically make themselves explicitly present in their conclusion sections. As noted above, it is unclear why other authors typically avoid the use of such features, in my exploring the context of writing of the accounting PhD authors (BUK) I will explore more insights and explanations of some of the possible reasons or factors which constrain them to make themselves explicitly present.

Overall there are two remarkable features in this section. Firstly, out of the six accounting PhD authors only one accounting PhD authors (BUK 4) uses all categories of stance markers; whereas BUK 5 uses four categories and none of the other four use neutral stance marker and explicit self-mention features. Having presented the frequencies of linguistic markers of stance across whole macrostructures between accounting PhD theses (BUK), I now turn to present the overall results between the six theses in order to see if there are variations of frequencies of stance markers at a level of the whole thesis.

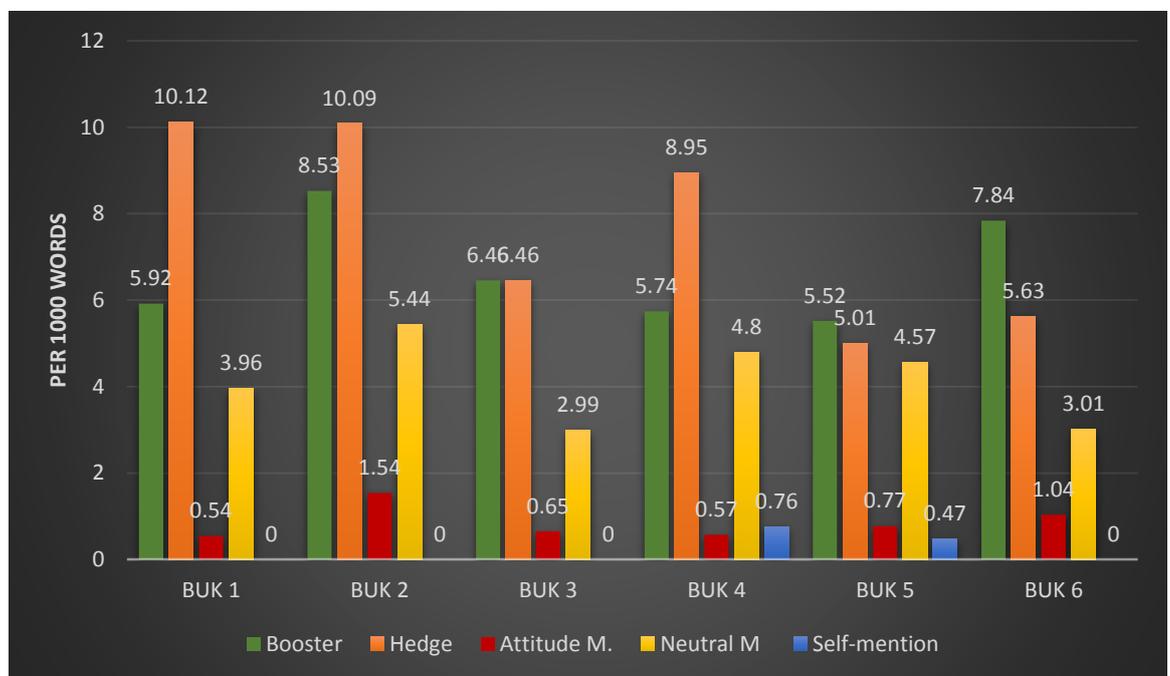


Figure 18: An overall comparison of frequencies of linguistic markers of stance across macrostructures of the accounting PhD theses (BUK)

Figure 18 above shows results of overall frequencies of linguistic markers of stance across the whole macrostructures of the accounting PhD theses (BUK). It shows that three accounting PhD authors use higher frequencies of hedges than boosters. For example, BUK 1 has a frequency of hedges of 10.12 times and that of booster is 5.92 times; BUK 2 has a frequency of hedges of 10.09 times and that of booster is 8.53 times; BUK 4 has a frequency of hedges of 8.95 times and that of booster is 5.74 times each per 1000 words. This indicates that they typically take up more tentative than assertive stances in their theses. In contrast, two accounting PhD authors typically take up more assertive than tentative stances as can be seen above, where BUK 5 has a frequency of booster of 5.52 times and that of hedge is 5.01 times; and BUK 6 has a frequency of booster of 7.84 times and that of hedge is 5.63 times each per 1000 words. However, one accounting PhD author (BUK 3) has same frequency of both booster and hedge of 6.46 times each. This shows that he/she uses same frequency of taking up assertive and tentative stances in his/her theses. This again foregrounds the assertion that within disciplinary discourse there are certain communalities and differences in how a discourse could be constructed and that in spite of their all belonging to the discipline of accounting and at the same University, similarities and differences exist in their disciplinary discourse particularly the use of linguistic markers of stance.

Furthermore, all the accounting PhD authors use attitude markers and neutral stance markers but with variations of frequencies as can be seen in the above figure 18. The BUK 1 has a frequency of 0.54 of attitude marker and a 3.96 frequency of neutral stance marker, BUK 2 has a frequency of 1.54 of attitude marker and a 5.44 frequency of neutral stance marker, BUK 3 has a frequency of 0.65 of attitude marker and a 2.99 frequency of neutral stance marker, BUK 4 has a frequency of 0.57 of attitude marker and a 4.80 frequency of neutral stance marker, BUK 5 has a frequency of 0.77 of attitude marker and a 4.57 frequency of neutral stance marker, and BUK 6 has a frequency of 1.04 of attitude marker and a 3.01 frequency of neutral stance marker each per 1000 words. This shows that all the six accounting PhD authors typically express their own personal feelings and attitude towards propositions or informational content. They also take up neutral epistemic stance towards propositions or informational content. However, the frequencies of both attitude markers and neutral stance markers are very low if compared with the frequencies of booster and hedge,

implying that the accounting PhD authors typically take up more assertive and tentative stances than other stances.

One of the striking results of this corpus-based textual analysis is the lack of use of explicit self-mention features as only two accounting PhD authors use the feature as can be seen in figure 18 above, that BUK 4 has a frequency of 0.76 time and BUK 5 has a frequency of 0.47 time each per 1000 words. However, none of the other four authors use such feature in their theses. This indicates that only two accounting PhD authors make themselves explicitly present in their theses, whereas none of the other four authors make themselves explicitly present in their theses. As noted above, the corpus-based textual analysis could not on its own give us more insights why academic writers write the way they do. For example, why the four accounting PhD authors typically avoid the use of explicit self-mention features. In my institutional and disciplinary approaches to discourse analysis section, I will provide more possible factors which might constrain their use of explicit self-mention features.

Having presented the results of linguistic markers of stance between the accounting PhD theses (BUK), and shown there were certain communalities and differences in terms of using linguistic markers of stance between the authors. I now turn our attention to the most frequent linguistic markers of stance used in each BUK thesis. The rationale is to get more insights on the variations of use of specific linguistic markers of stance (between the accounting PhD authors) in each category (boosters, hedges, attitudinal markers, neutral stance markers and explicit self-mention).

Table 25: A comparison of variation of most frequent boosters between the accounting PhD theses (BUK)

SN.	BUK 1	Freq.	BUK 2	Freq.	BUK 3	Freq.	BUK 4	Freq.	BUK 5	Freq.	BUK 6	Freq.
1.	Find	95	Find	173	Show	84	Find	36	Show	38	Show	93
2.	Show	43	Show	72	Establish	36	Show	31	Mean	28	Indicate	50
3.	Indicate	26	Conclude	44	Indicate	34	Indicate	29	Find	20	Find	46
4.	Reveal	19	Indicate	26	Evident	26	Reveal	20	Reveal	13	Reveal	18
5.	Must	15	Obvious	10	Must	21	Must	12	Must	10	Mean	11
6.	Mean	14	Must	5	Conclude	18	Clear	6	Believe	10	Conclude	8
7.	Discover	9	Confirm	6	Reveal	13	Establish	6	Evident	9	Discover	7
8.	Clear	4	Prove	5	Find	11	Believe	6	Indicate	9	Obvious	5
9.	Establish	3	Establish	5	Obvious	7	Assert	5	Conclude	6	Confirm	4
10.	Believe	3	Believe	3	In fact	5	In fact	5	Establish	5	Clear	2
	Total	231	Total	349	Total	255	Total	156	Total	128	Total	245

Table 25 above is a result showing variations of use of most frequent boosters between the accounting PhD authors (BUK) as can be seen in each thesis the first three boosters have higher frequencies. The result shows that stance marker SHOW appears in each thesis either as first or second most frequent booster. The Second most frequent booster is FIND which appears in five theses as either first, second or third, however, it appears in thesis 3 as number eight on the list. For example, in BUK thesis one FIND, SHOW and INDICATE have total frequency of 197, which represents 85.28% out of 231 frequency of most frequent boosters. The BUK thesis two has total frequency of the first three boosters of 289, which represents 82.8% out of 349 frequency of most frequent boosters. In Buk thesis three, the first three boosters have total frequency of 154, which represents 60.4% out of 255 frequency of most frequent boosters. In BUK thesis four, the first three boosters have total frequency of 96, which represents 61.14% out of 156 frequency of most frequent boosters. In BUK thesis five, the total frequency of the first three boosters is 84, which represent 67.15% out of 128 frequency of most frequent boosters. In BUK thesis six the pattern continues with the first three boosters have total frequency of 189, which represents 77.14% out of 245 total frequency of most frequent boosters.

One of the remarkable features of this result is that all the six authors use a few restricted items from the typology of boosters as can be seen above that the last item on each list does not have more than a frequency of 5. This shows that none of the authors use a wide range of boosters to take up assertive stance. However, as can be seen in the table all the six authors use boosters with varying degrees. This shows that there are certain communalities and differences within their disciplinary discourse. For example, they all use a few restricted items from the typology of boosters which constitute greater percentages, showing certain communalities in their use of linguistic markers of stance. They also use SHOW, INDICATE and FIND with higher frequencies. On the other hand, they use different boosters with variations of frequencies, indicating differences and individualities within the disciplinary discourse. For example, four authors use REVEAL as the fourth most frequent boosters, whereas BUK 2 has INDICATE and BUK 3 has EVIDENT as the fourth most frequent boosters. In addition, BUK 1 and 2 have both ESTABLISH and BELIEVE as their ninth and tenth most frequent boosters. All this points out there are

certain communalities and differences in their use of boosters. For example, one of the communalities in their theses is the use of SHOW and FIND that all authors use them as can be seen in the above table. They all have higher frequencies of these features.

As discussed in the literature review section writers use booster to express their greater certainty concerning what they have been presented in their research. This feature SHOW has a higher frequency in the results and discussion sections of the BUK theses probably because the authors present their results, as well as discuss their findings. Perhaps it might be one of the reasons that they have higher frequencies of boosters than hedges in the results and discussion sections. They also use it to discuss findings of previous research in their review of related literature. For example, the authors say:

The findings of his study *shows* that in market mergers yield no significant improvements in post-merger performance (Doc 6 thesis: 24).

Evidence from these studies has *shown* that a large board tends to be slow in taking decisions, and hence can be obstacle to change, and that a small size board tends to be less effective because it will be easier for the CEO to control (Doc 2 thesis: 36)

The result *shows* a significant positive relationship between monitoring characteristics and financial reporting quality (Doc 1 thesis: 27).

In these instances the writers typically express their own points of view with absolute degree of certainty of the results of the previous studies they are reviewing. It is possible that the higher frequency of SHOW maybe attributed to the fact that the discipline of accounting involves a lot of quantitative data which are presented in tables and figures; or writers have limited vocabulary range to substitute such words. For example, in some of the accounting PhD theses the authors say:

The table, however, *shows* that the function is being partly outsourced (25%) and completely outsourced (9%) at certain levels of operations of some of the Nigerian DMBs (Doc 5 thesis: 92)

The results *shows* that 46% of the respondents are categorical on the fact that this function is never outsourced in their banks (Doc 4: 88)

This *shows* that observance of the provisions of the code by banks is not perfect as the banks are not 100% complying with the requirements of the code (DOC 3: 155)

The result also shows that FIND is among the most frequent booster in the theses, because it occurs in all the theses. This clearly indicates that authors are positioning themselves in certain degree of certainty towards propositions or informational content. For instance the accounting PhD authors say:

They *found* that banking organisations rankings based on more traditional ROA and ROE measures that exclude loan loss provisions and taxes from net income did not change significantly following consolidation (Doc 6 thesis: 24).

Consequently, the study *found* little evidence of a relationship between board composition and leadership structures on one hand, and firm performance on the other hand (Doc 2 thesis: 37).

Lambert, Leuz & Verrecchia (2005) *found* that increase in financial reporting quality can have an economic implication such as increase investment efficiency (Doc 1 thesis: 23).

Belkaoui and Kahl (1978) have established a positive association but Wallace et al (1994) *found* a negative association (Doc 3 thesis: 68).

The study also *finds* that outsourcing of accounting function is positively associated with SME performance (Doc 4: 50)

Krishman (2005) found that audit committees with financial expertise were significantly less likely to be associated with presence of internal control questions (Doc5: 28)

It is obvious that writers in these instances tend to use this feature to present the work of others with a degree of certainty. I now move to present some of the variations and most frequent hedges between the accounting PhD authors' theses (BUK).

Table 26: A comparison of variation of most frequent hedges between the accounting PhD theses (BUK)

SN.	BUK 1	Freq.	BUK 2	Freq.	BUK 3	Freq.	BUK 4	Freq.	BUK 5	Freq.	BUK 6	Freq.
1.	Should	89	May	80	Should	76	May	88	Should	55	Could	35
2.	May	63	Could	56	May	56	Should	37	Suggest	20	May	32
3.	Suggest	40	Suggest	53	Suggest	23	Could	31	Could	18	Should	24
4.	Likely	36	Would	52	Would	20	Suggest	23	May	11	Imply	19
5.	Imply	19	Should	18	Seem	17	Likely	15	About	11	Would	16
6.	Would	17	Imply	18	Often	12	Claim	7	Would	6	Suggest	11
7.	Could	9	Likely	15	Likely	11	Often	7	Likely	6	Likely	6
8.	Possible	6	Often	13	Almost	6	Can be	6	Tend to	5	About	5
9.	Often	3	About	13	Largely	5	Tend to	4	Can be	3	Largely	4
10.	Posit	3	Largely	12	About	4	Seem	4	Doubt	2	Posit	4
	Total	285	Total	332	Total	219	Total	272	Total	137	Total	156

Unlike in the results of most frequent boosters above, the results of the most frequent and variations of use of hedges between the accounting PhD authors (BUK) show that the first three hedges have higher frequency but are lower than that of boosters above. Another remarkable feature is that none of the stance markers appears in all theses in the first three on the list as in the case of the results of booster above. For example, MAY and SHOULD appear five times in the first three most frequent hedges, COULD appears 4 times in the first three, and SUGGEST appears 4 times. This shows a remarkable difference from the results of the booster. It suggests that the authors use more wide range of hedges than the result of boosters in their theses, even though they have higher frequencies of the first three hedges. The frequency of the first three hedges in the theses are: in BUK 1 is 192, which represents 67.36% out of the total frequency of 285; in BUK 2 is 189 which represents 56.92 % out of total frequency of 332; in BUK 3 is 155 which represents 70.77% out of total frequency of 219; in BUK 4 is 156, which represents 57.35% out of total frequency of 272; in BUK 5 is 93, which represent 67.88%, out of total frequency of 137; and in BUK 6 is 91, which represents 58.33%, out of total frequency of 156. This also shows some kind of communalities and differences in using hedges where the first three hedges in each thesis constitute greater percentage of the total frequency of hedges indicating certain communalities within the disciplinary discourse. On the other hand, it shows differences in that authors use different stance markers, for example, only authors four and five use CAN BE with different frequency and only author four uses CLAIM.

I have noted above MAY is one of the most frequent hedges in their theses. For example, some of the authors say

Intuitively, large firms are likely to be more established, have more financial reporting processes and procedures in place and greater resources to spend on internal auditors or consulting fees, which *may* aid in the generation of strong internal control (Doc 2 thesis: 56).

This could be because outside members do not play a direct role in the management of the company; their existence *may* provide an effective monitoring tool to the board... (Doc 1 thesis: 122).

However, this result *may* not be robust over other methods because they did not use regression analysis to estimate the impact of consolidation on the profitability of the consolidated banks (Doc 6: 23)

As noted above, the use of hedges is to convey a lesser certainty, or doubt of the propositions or informational content presented and the above extracts from some of the theses express such commitment. In these instances author express their less certainty or doubt towards the propositions or informational content. I now move to present most frequent attitude markers in the BUK theses.

Table 27: A comparison of variation of most frequent attitude markers between the accounting PhD theses (BUK)

SN.	BUK 1	Freq.	BUK 2	Freq.	BUK 3	Freq.	BUK 4	Freq.	BUK 5	Freq.	BUK 6	Freq.
1.	Important	7	Even	24	Even	18	Even	8	Even	9	Expect	13
2.	Even	5	Expect	18	Important	4	Expect	6	Essential	6	Even	9
3.	Expect	5	Essential	11	Expect	4	Important	3	Important	5	Essential	4
4.	Essential	4	Important	4	Remarkable	3	Agree	1	Desirable	2	Important	3
5.	Hopeful	1	Correctly	2	Essential	1			Expect	1	Hopeful	1
6.			Hopeful	1							Agree	1
7.			Prefer	1							Desirable	1
8.			Appropriate	1							Remarkable	1
	Total	20	Total	63	Total	30	Total	18	Total	23	Total	33

Unlike in the results of both boosters and hedges where writers use higher frequencies of such features here as can be seen in the above table of a comparison of variation and most frequent attitude markers between the accounting PhD theses, where authors use a few attitude markers. For example, BUK 1 uses only 5 attitude markers with overall frequency of 20; BUK 2 uses 8 features with overall frequency of 63; BUK 3 uses only 5 features with overall frequency of 30; BUK 4 uses only 4 features with overall frequency of 18; BUK 5 uses only 5 features with overall frequency of 23; and BUK 6 uses eight features with overall frequency of 33. For example, the frequency of the first three attitude markers in each thesis shows that BUK 1 is 17, which represents 85% out of a total frequency of 20; BUK 2 is 53, which represents 84.12% out of a total frequency of 63; BUK 3 is 26, which represents 86.66% out of a total frequency of 30; BUK 4 is 17, which represents 94.44% out of a total frequency of 18; BUK 5 is 20, which represents 86.95% out of a total frequency of 23; and BUK 6 is 26, which represents 78.78% out of a total frequency of 33. As can be seen in the table all the authors have higher percentages of the first three features. This suggests that they typically use a restricted number of items from the typology of attitude markers used in this study. However, this might be associated with the total list of attitude markers used in this study is not many when compared with that of booster and hedge. It could also be possible that none of the authors want to express more personal feelings or attitude towards the propositions or informational content. It also shows certain communalities or individualities and differences between the accounting PhD authors' use of attitude markers.

I have noted in the literature section of this study that attitudinal markers express writers' affective attitude, rather than epistemic commitment. They convey agreement, importance, surprise, frustration and so forth, rather than commitment. These attitudinal markers are largely concentrated in the literature section in the BUK theses. Some of the examples of these features in the BUK theses are:

An internal auditor is, however, *expected* to be independent just like an external auditor, *even* though the degree of independence differs (Doc 4 thesis: 24)

Compared with an absorbing consolidation, coordination costs are *expected* to be higher in the case of the mergers of equals... (Doc 6 thesis: 19)

Therefore, providing high quality financial information is *important* because it will positively influence capital providers and other stakeholders in making investment...(Doc 1 thesis: 22).

As can be seen in the above examples, authors are typically using these features to express their affective attitude rather than epistemic. For example, in first example, the author expresses his/her affective attitude by using *expected* and *even* which he/she emphasises that the internal auditor should have an independence like the external auditor but he adds his/her affective feeling that though the degree of independence between internal and external auditor is quite different. We also mentioned that attitudinal markers express surprise and importance, in the last example above, the author uses '*important*' to express affective attitude as well. In the next I will present the result of the most frequent neutral stance markers in the BUK theses.

Table 28: A comparison of variation of most frequent neutral stance markers between the accounting PhD theses (BUK)

SN.	BUK 1	Freq.	BUK 2	Freq.	BUK 3	Freq.	BUK 4	Freq.	BUK 5	Freq.	BUK 6	Freq.
1.	Argue	24	Argue	33	Argue	41	Argue	19	Opine	12	Argue	10
2.	State	19	Note	15	Opine	17	State	12	See	8	State	5
3.	Opine	9	Opine	12	Note	6	Contend	6	Argue	7	See	3
4.	View	2	Describe	6	Describe	1	Describe	4	State	6	Mention	2
5.	See	1	State	4	Maintain	1	Opine	4	View	6	Note	2
6.	Maintain	1	View	3	Contend	1	View	2	Describe	3	Maintain	1
7.			Contend	2			See	2				
8.							Note	2				
9.							Maintain	1				
	Total	56	Total	75	Total	67	Total	52	Total	42	Total	23

The above results in table 28 show variations in the use of neutral stance markers between the accounting PhD theses (BUK). As can be seen in the table none of the six authors use all ten neutral stance markers. For example, only BUK author four uses nine neutral stance markers, with a total frequency of 52. On the other hand, BUK 1, BUK 3, BUK 5 and BUK 6 use only six features of neutral stance markers with total frequencies of 56, 67, 52 and 23; whereas BUK 2 uses only seven features of neutral stance markers with a total frequency of 75. This indicates that they use a few restricted items from the typology of neutral stance markers in their theses. As mentioned above, none of the authors take up a high number of neutral stance markers, but rather they take up more assertive and tentative stances. This also shows some kind of communalities and differences within the disciplinary discourse that on one hand all the authors use lower frequencies of the neutral stance markers. On the other hand, there are variations in the use of neutral stance markers between the authors, indicating individuality and differences within the disciplinary discourse. For example, only BUK 6 uses MENTION and five authors use OPINE (BUK 6 exclusive). Some examples of the use of such features in the theses are:

They came up with new definition of internal audit as follows: it sees internal auditing as an independent, objective assurance and at the same time a consulting activity... (Doc 4: 22)

Jonas and Blanchet (2000) described the two general perspectives widely used in assessing the quality of financial reports as meaningful (Doc 5: 8)

Poyi (2006) mentions that the CBN'S ratings of all the banks as at the end of March 2004 classified 62 as sound /satisfactory, 14 as marginal ... (Doc 6: 4)

These are some of the instances that the authors take up neutral stances because they report 'bare facts' of the author which is also 'doing objectivity' in academic writing.

Table 29: A comparison of variation of most frequent explicit self-mention features between accounting PhD theses (BUK)

SN.	BUK 1	Freq.	BUK 2	Freq.	BUK 3	Freq.	BUK 4	Freq.	BUK 5	Freq.	BUK 6	Freq.
1.	Our	0	Our	0	Our	0	Our	19	We	8	We	0
2.	We	0	We	0	We	0	We	4	Our	5	Our	0
3.	Us	0	Us	0	Us	0	Us	1	Us	1	Us	0
4.	Total	0	Total	0	Total	0	Total	24	Total	14	Total	0

Table 29 above shows the result of the explicit self-mention features in the BUK theses, as can be seen in the table, only two out of the six accounting PhD authors use explicit self-mention features. For example, BUK 4 has 19 frequencies of OUR, 4 frequencies of US, and 1 frequency of US. The BUK 5 has 8 frequencies of WE, and 5 frequencies of OUR. Some of the examples in the theses are:

How do we find out the users of, and the user needs in Jigawa state Government Financial Reporting? (Doc 5 thesis: 7)

Therefore, *we* accept the alternative hypothesis (H1), that there is a significant relationship between attributes of preparers and users of Jigawa State Government Financial reporting (Doc A5 thesis: 95).

Thus, *we* conclude that the instrument adapted in this study are reliable since the Cronbach's alpha for each... (Doc A4 thesis: 110)

However, *our* finding could be as a result of low RPAC activity on the financial reports of the State Government for the period of this study (Doc A5 thesis: 93)

Therefore, H6 was fully supported thereby answering *our* research question 7a (Doc 4 thesis: 118).

Our findings specifically revealed that outsourcing of IAF is positively associated with financial performance of Nigerian banks. *Our* findings is similar to prior studies... (Doc 4 thesis: 120).

This shows that they use a few restricted items from the typology of explicit self-mention features in their theses. It also indicates that only two out of the six authors use explicit self-mention features. This also shows there are certain communalities and differences within the disciplinary discourse. One may note that almost all the instances of using these features are related to the research questions of their theses, probably they use it in these instances as what some scholars say 'inclusive we' in order to persuade their readers into their arguments.

As noted above, it is unclear why the four authors of these theses avoided the use of explicit self-mention features. Do their disciplinary practices discourage use of such features? Or do broader institutional factors discourage the use of such features? Or is the discipline of accounting particularly in this University influenced by the positivist

approach in the construction of knowledge? Or did the accounting PhD authors intentionally avoid using it? I will explore and discuss more in Chapters Six and Seven of some of the possible issues surrounding their avoidance of using explicit self-mention features in their writing.

Having presented the results of the use of linguistic markers of stance between the accounting PhD authors (BUK). I will now move to make a comparison with these results and the UK corpus. It is unclear whether accounting PhD authors from the UK context follow similar pattern in their use of linguistic markers of stance. The rationale is to explore and gain more insights on the discipline of accounting's use of linguistic markers of stance and to see if there are any significance of differences between the two corpora. In this context, as noted above I consider the whole macrostructures of the two corpora. I now present the results of the comparative corpus-based textual analysis between the BUK and UK corpora.

5.5.2 A comparative corpus-based textual analysis between the BUK and UK corpora

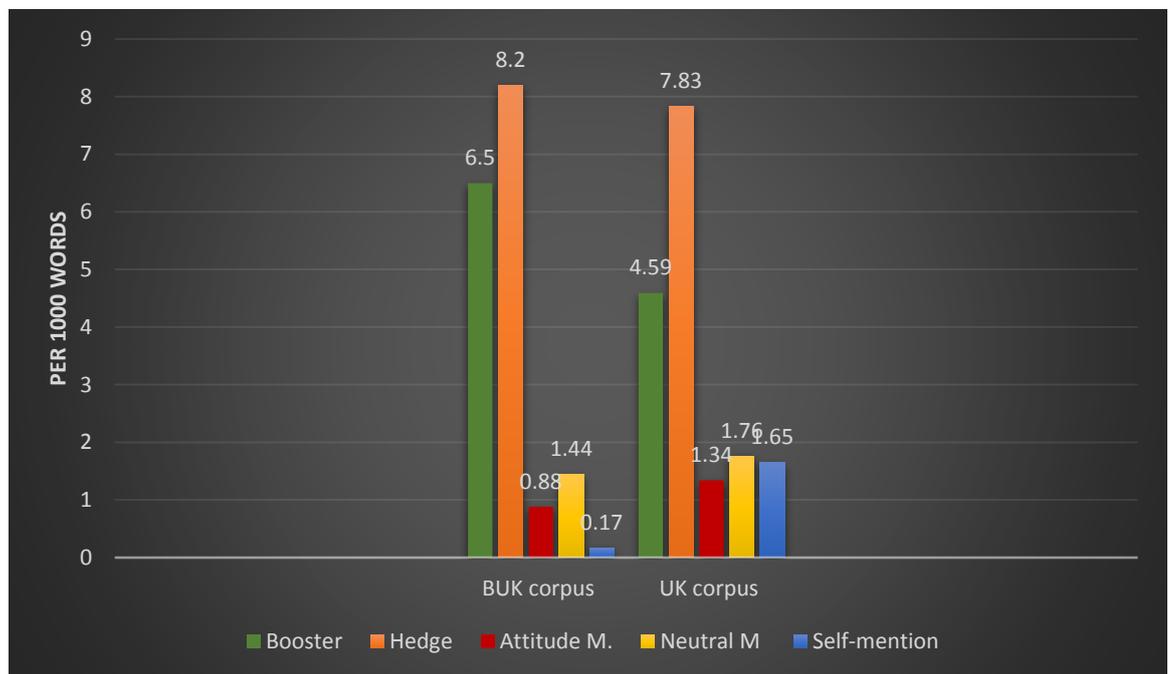


Figure 19: A comparative frequencies of linguistic markers of stance between BUK and UK corpora

The results of the comparative corpus-based textual analysis in figure 19 above shows that both corpora use all five categories of stance markers with varying degrees of

frequencies. However, they all have higher frequencies of hedges than the other stance markers. For example, the BUK corpus has a frequency of 8.20 times and the UK has a frequency of 7.83 times each per 1000 words. In terms of booster the BUK corpus has a frequency of 6.50 times and the UK has a frequency of 4.59 times each per 1000 words. This indicates that the accounting PhD authors in both corpora typically take up more tentative than assertive stances. In other words, they express their claims in more tentative than assertive stance towards propositions or informational contents.

For the attitude markers, the BUK has a frequency of 0.88 time and the UK has frequency of 1.34 times each per 1000 words. This shows that none of the two corpora express more personal feelings and attitudes towards propositions if compared with the results of booster and hedges. One remarkable feature here is that unlike in the case of booster and hedge above the BUK corpus has higher frequency of such features, here the UK corpus has higher frequency of attitude markers than the BUK. In the same vein, the frequencies of neutral stance markers between the corpora show that the UK corpus has a higher frequency of 1.76 times and the BUK corpus has a frequency of 1.44 times each per 1000 words. Furthermore, the results of the explicit self-mention features still indicate that the UK corpus has a higher frequency of 1.65 times and the BUK has a frequency of 0.17 time each per 1000 words. This shows that the accounting PhD authors (UK) typically make themselves more explicitly present in their theses if we compared with the BUK authors. It also shows that the accounting PhD authors (UK) are taking up more neutral stance markers than the BUK authors. However, as noted above the accounting PhD authors (BUK) have higher frequencies of both booster and hedge than the UK authors. This foregrounds the assertion that disciplinary discourse could vary across contexts, that despite their belonging to the same discipline and write on the same genre there are some elements of communalities and differences in their disciplinary discourse. I will discuss this point more in the discussion chapter.

One of the remarkable differences is the use of explicit self-mention features between the corpora as can be seen in the above figure, the UK corpus has a frequency of 1.65 times and the BUK has a frequency of 0.17 time each per 1000 words. As noted above they both belong to the same discipline and write on the same genre, yet differences exist. As noted above, it is unclear why the accounting PhD authors (BUK) avoided

the use of explicit self-mention features and having lower frequencies of some stance markers if compared with the results of the UK corpus. In my institutional and disciplinary approaches to discourse analysis I will explore and discuss some of the possible factors which might influence their lack of use of such stance markers. I now turn to present the comparative analysis of top ten most frequent linguistic markers of stance across the two corpora.

Table 30: A comparison of most frequent boosters between the BUK and UK corpora

SN	BUK corpus	Frq. in the corpus	UK corpus	Frq. in the corpus
1	Find	381	Show	363
2	Show	353	Find	241
3	Indicate	194	Believe	103
4	Conclude	89	Must	73
5	Reveal	83	Indicate	64
6	Must	77	Clear	41
7	Mean	64	Mean	41
8	Establish	55	Conclude	40
9	Evident	41	Reveal	36
10	Believe	27	Actually	30
	Total	1364	Total	1032

The results in table 30 above show a comparison of most frequent boosters between the corpora in rank order. As can be seen in the table the BUK corpus has an item FIND as the most frequent booster with a frequency of 381 times, followed by SHOW with a frequency of 353 times, the third in the rank order is INDICATE with a frequency of 194 times. In the UK corpus, SHOW is in the first position with a

frequency of 363 times, while *FIND* comes second with a frequency of 241 times, and *BELIEVE* is the third with a frequency of 33 times. If we compared the total frequencies of the first three boosters between the corpora, we can see that both corpora have higher frequencies of these boosters. For instance, the BUK corpus has a cumulative frequency of 928, which represents 68.03% out of the total frequency of 1364. The UK corpus on the other hand, has a cumulative frequency of these three boosters of 707, which represents 68.50% out of the total frequency of 1032. This indicates that both corpora have higher frequencies of these boosters. In other words, they use a few restricted items from the typology of boosters. It also suggests that they have certain communalities in terms of using a few restricted items from the typology of boosters. On the other hand, they have differences in that they use different boosters with varying frequencies as can be seen in the above table. In the next, I will present the most frequent hedges between the corpora.

Table 31: A comparison of variation of most frequent hedges between the BUK and UK corpora

SN	BUK corpus	Frq. in the corpus	UK corpus	Frq. in the corpus
1	May	340	Should	469
2	Should	299	May	415
3	Suggest	191	Would	332
4	Could	154	Could	126
5	Would	151	Possible	54
6	Likely	89	Often	54
7	Imply	71	Suggest	51
8	Often	40	Claim	51
9	About	34	Tend to	43
10	Seem	32	Can be	38

	Total	1401	Total	1633
--	--------------	-------------	--------------	-------------

In table 31 above is a comparison of most frequent hedges between the corpora in rank order. The results show that the BUK corpus has *MAY* as the most frequent hedge with a frequency of 340 times, followed by *SHOULD* with a frequency of 299 times and *SUGGEST* with a frequency of 191 times. These three hedges have a cumulative frequency of 830 (59.24%) out of the total of 1401 of most frequent hedges in the corpus. In the UK corpus *SHOULD* is in the first position with a frequency of 469 times, followed by *MAY* with a frequency of 415 times, and *WOULD* is the third with a frequency of 332 times. The cumulative frequency of these hedges stands at 1216 times (74.46%) out of the total of 1633 of most frequent hedges in the corpus. This shows a slight difference from the result in table 30 above where both corpora have almost same percentage of frequency of 68% each of the first three boosters. However, here the results show that the BUK corpus has a percentage of the first three hedges of 59.24%, which has a difference of 8% from that of its booster; whereas the frequency of the first three hedges of the UK corpus increases with 5.96% from that of its booster. This clearly shows an instance of difference within the disciplinary discourse that the UK corpus has 74.46% of the frequency of the top three hedges; whereas the BUK corpus has 59.24% of the frequency of top three hedges. It also shows that each corpus typically have some similar hedges with different frequencies. On the other hand, they all have different features. For example, both corpora have *MAY*, *SHOULD*, *SUGGEST*, *WOULD*, *OFTEN* and *COULD* with varying degree of frequencies on their list of most frequent hedges. However, the BUK corpus has only *LIKELY*, *IMPLY*, *SEEM*, and *ABOUT*; whereas the UK corpus has only *CLAIM*, *TEND TO*, *CAN BE*, and *POSSIBLE* on their first ten most frequent hedges. This shows differences between the corpora's use of hedges. Overall the results show us both corpora have been using a few restricted items out of the typology of hedges with varying degree of frequencies. It also shows us both corpora have six similar hedges in the top ten most frequent hedges, which shows certain communalities. On the other hand, each corpus has four different hedges as shown above, indicating certain differences in using hedges between the corpora. In the next, I will present variations of most frequent attitudinal markers across the two corpora.

Table 32: A comparison of most frequent attitude markers between the BUK and UK corpora

SN	BUK corpus	Frq. in the corpus	UK corpus	Frq. in the corpus
1	Even	73	Even	65
2	Expect	47	Expect	43
3	Essential	27	Important	34
4	Important	26	Appropriate	18
5	Remarkable	4	Essential	10
6	Hopeful	3	Prefer	9
7	Desirable	3	Desirable	5
8	Agree	2	Hopeful	3
9	Correctly	1	Correctly	3
10	Appropriate	1	Remarkable	1
	Total	187	Total	191

The results in table 32 above show a comparative analysis of top ten most frequent attitudinal markers between the corpora. For example, in the BUK corpus *EVEN* is the most frequent attitudinal marker with a frequency of 73 times, followed by *EXPECTED* with a frequency of 47 times, and *ESSENTIAL* with a frequency of 27 times. These three features account for a cumulative frequency of 147 (78.60%) out of the total of 187 of the most frequent attitudinal markers. In the UK corpus *EVEN* is in the first position with a frequency of 65, followed by *EXPECT* with a frequency of 43 and *IMPORTANT* is the third with a frequency of 34. The cumulative frequency of these items is 142 (74.34%) out of the total of 191 of the most frequent attitudinal markers in the corpus. The result also indicates that both corpora have been using a

few restricted items from the typology of attitude markers, as can be seen in the above table that in each corpus the first three attitude markers account for over seventy per cent. The result shows that both corpora use similar nine attitude markers but with varying degree of frequencies. However, only the BUK corpus has AGREE as the most frequent attitude marker, whereas only the UK corpus has PREFER as one of the most frequent attitude markers. This also indicates certain communalities and differences in the disciplinary discourse as can be seen in the table that they use nine similar attitude markers, but with different frequencies and the first three attitude markers on each list constitute more than seventy per cent of the most frequent attitude markers. I will now present the most frequent neutral stance markers between the corpora.

Table 33: A comparison of most frequent neutral stance markers between the BUK and UK corpora

SN	BUK corpus	Frq. in the corpus	UK corpus	Frq. in the corpus
1	Argue	143	State	176
2	Opine	56	Argue	166
3	State	47	Note	54
4	Note	25	View	16
5	See	16	Describe	15
6	View	13	Contend	7
7	Contend	9	See	6
8	Maintain	4	Mention	3
9	Mention	2	Maintain	3
	Total	315	Total	451

The results of most frequent neutral stance markers in the above table shows that both corpora have eight similar stance markers with varying degree of frequencies as shown in the above table. However, only the BUK corpus has OPINE with a frequency of 56 times; whereas only the UK corpus has DESCRIBE as one of the most frequent neutral markers with a frequency of 15 times per 1000 words. This again foregrounds the assertion that within disciplinary discourse variation could and does exist. Furthermore, the first three neutral stance markers constitute more than eighty per cent in each corpus. For example, in BUK corpus the cumulative frequency of the first three stance markers is 246, representing 78.09% out of the total of 315 of most frequent neutral stance markers. In UK corpus the total frequency of the first three neutral stance markers is 396, representing 87.80% out of the total frequency of 451 of most frequent stance markers. It also shows that both corpora have a few restricted items from the typology of neutral stance markers even though the list of stance markers used in this study is not many if compared with that of boosters and hedges. I will now present the most frequent explicit self-mention features across the corpora.

Table 34: A comparison of most frequent explicit self-mention features between the BUK and UK corpora

SN	BUK corpus	Frq. in the corpus	UK corpus	Frq. in the corpus
1	Our	23	We	245
2	We	11	I	89
3	Us	4	Our	62
4	I	0	Us	26
5	Total	38	Total	422

The result in table 34 above shows a comparative corpus-based analysis of explicit self-mention features between the corpora. In the BUK corpus there are only three explicit self-mention features: *our* with a frequency of 23 times and *we* with a frequency of 11 times and *us* with a frequency of 4 times. In the entire corpus, the cumulative frequency of these features is 38 time. In the UK corpus there are four

explicit self-mention features: *we* has a frequency of 245 times, *I* has a frequency of 89 time, *our* has a frequency of 62 times and *us* has a frequency of 26 times. In the entire UK corpus, the cumulative frequency of these features is 422.

Overall results indicate that both corpora have self-explicit mention features with different variations and having a wide margin between the corpora. For example, in the BUK corpus the total frequency is 38 times and they have only three features. On the other hand, the UK corpus has the total frequency of 422 times and they have four different explicit self-mention features. In comparison the BUK corpus has only a few instances of explicit self-mention features in their theses.

As noted above, this result shows us the accounting PhD authors (BUK) avoid the use of explicit self-mention features. I will explore and discuss more on some of the possible factors which might influence their use of explicit self-mention features in their writing.

5.6 Summary of the chapter

In this chapter, I have attempted to address research questions one, two and three. As discussed above, the results of the quantitative corpus-based textual analysis between the BUK theses show that there are certain variations of the use of linguistic markers of stance. One of the differences is the use of explicit self-mention features where only the BUK authors 4 and 5 use explicit self-mention features. On the other hand, one of the communalities is in their results and discussion sections show that all the authors (BUK) use higher frequency of boosters; whereas in their conclusion sections they use higher frequencies of hedges than the other categories of stance marker.

In the same vein, the results of the comparative corpus-based textual analysis between the BUK and UK corpora indicate certain elements of communalities and differences in how both corpora use linguistic markers of stance. For example, as discussed above, the results show that both corpora have higher frequencies of hedges than the other features of stance markers, implying that they typically take up more tentative than assertive stances or other stances. On the other hand, the UK corpus has higher frequencies of attitude markers, neutral stance markers and explicit self-mention features; whereas the BUK corpus has higher frequencies of boosters and hedges. Having presented the results of the corpus-based textual analysis of this study, in the

next chapter (**chapter six**) I will present the results of the exploring the context of writing of the accounting PhD authors (BUK) to see if there are any contextual factors which might influence their use of linguistic markers of stance.

Chapter 6

6.0 Data analysis 2

6.1 Institutional and disciplinary approaches to discourse analysis

6.1.1 Introduction

In Chapter Four, I briefly provided the procedures for analysing my interview data. I also stated that the rationale for the interview was to get insights and explanations on why out of the six accounting PhD authors only two authors use explicit self-mention features. It was also meant to get insights from the six accounting PhD authors (BUK) on why there were variations of frequencies and use of linguistic markers of stance in their theses. I now present detailed procedure for the analysis of interview data by using thematic analysis.

6.2 Stages of data analysis

I noted in Chapter Four that I adopted Braun and Clarke's (2006) procedures for the thematic analysis of interview data, consisting of six phases as shown in table 35 below. It is worth to note that this data analysis was an inductive approach.

Table 35: Phases of thematic analysis by Braun and Clark (2006)

Phase	Description of the process
Familiarisation with the data	Transcribing the data, if there is a need, reading and re-reading the data, by jotting down initial ideas
Generating initial codes	Coding some essential features of the data in systematic way across the entire data set, collating data relevant to each code
Searching for themes	Collating codes into potential themes, gathering all data relevant to each potential theme
Reviewing themes	Checking if the themes work in relation to the coded extracts (at first stage) and in the second stage, generates a thematic 'map' of the analysis

Defining and naming themes	Ongoing analysis to refine each theme and generate clear definition and names for each theme
Producing the report	This stage for analysis is to select clear and compelling extract examples. Final analysis of selected extracts, by relating back of the analysis to the literature and research questions, producing a scholarly report of the analysis.

6.2.1 Phase 1: Familiarisation with the dataset

As noted in the previous chapter, this phase involved transcribing my interview data. In order to immerse myself with my data I transcribed all the interview data myself. In some instances I referred to the recorded interview data in order to confirm the accuracy of the transcripts. In this phase, I had one step: transcribing the interview manually.

6.2.2 Phase 2: Generating initial codes

As noted above this coding was an inductive approach, bearing in mind the research questions of the research. I also noted that I did manual coding in spite of the availability of analytic software such as an Nvivo on the basis that the interview data was not much and I wanted to immerse myself with the data. In this process, I coded all potential important patterns. However, this process involved coding some lines in more than one code. In some instances, some lines were coded several times and in a later phase were integrated in the discussion of the relevant theme. Below are examples of processes of generating initial codes from the transcripts:

okay, arh (...) actually I have never heard (EAP) about this, like English language for accounting. Because in the course of your reading literature (RL) you will technical learn jargons. Here actually there is nothing like that. What we have at undergraduate level is general English (GE) for all disciplines. What I will say we learnt in a hard way (LH) (Doc Two)

I think probably this is arh (...) the system (S) here actually discourages (D) you to use personalised words. I, we, our, that is why the study, the use of researcher is also discouraged (RD). Rather they refer to give credit to the work not to the author. So give credit to the work not you (Doc One).

CODES:

EAP: English for academic purposes

GE: General English

NL: There is nothing like that

RL: Reading literature

NH: Learnt in a hard way

D: Discourages

RD: Researcher is also discouraged

These were the processes I followed in generating the initial codes. I now turn to the next step, searching for themes.

6.2.3 Phase 3: Searching for themes

In this phase, I used mind mapping techniques to show the relationship between the different codes. This process produced several mind maps visualising the relationships between the codes and classified them under possible themes. In figure 20 below are some of examples of codes and possible themes. This led me to classify a number of codes and possible themes. Having classified different codes and some possible themes. I now move to the next phase, reviewing and defining themes, as well as producing the final report.

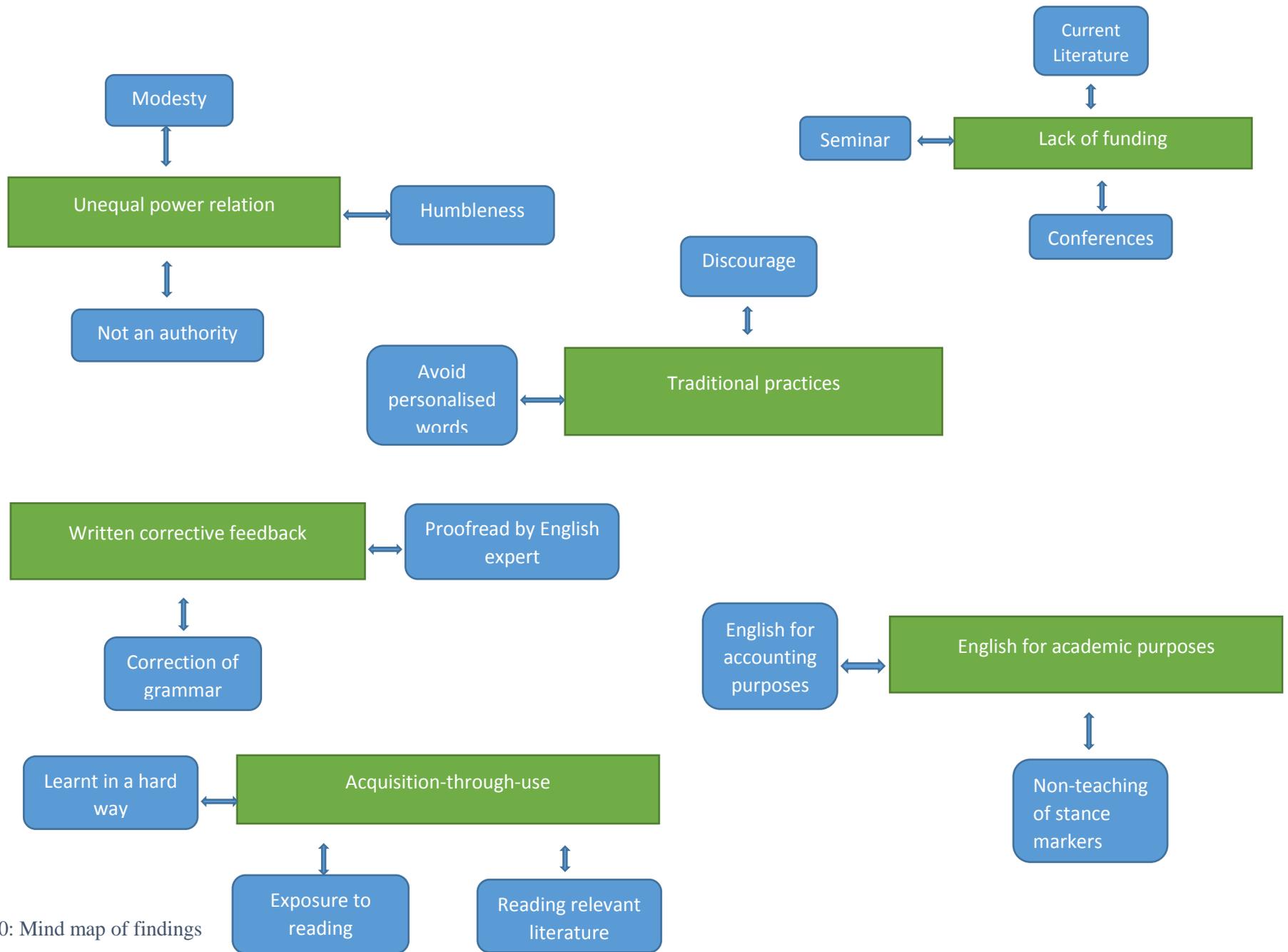


Figure 20: Mind map of findings

6.2.4: Phase 4: reviewing, naming and producing the report

In section 6.2.3 above I produced several codes and possible themes, in this section I reviewed, refined and named themes of the findings. For example, I had a critical look at mind map of findings in figure 20 above on the relationships between codes and themes. In this process I reviewed and renamed some themes, as well as reclassified or regrouped some codes. For example, a theme of ‘lack of fund’ has been renamed to ‘inaccessibility of fund’ and a theme of ‘English for academic purposes’ has been renamed to ‘non-teaching of English for academic purposes’. Similarly, code ‘exposure to reading’ has been merged with ‘reading relevant literature’. That were the processes I followed to come up with the final themes and codes of the findings of this study as shown in table 36 below.

Table 36: An extract showing how I coded the interview data of my participants

Extract from the interview data	Themes and sub-themes	Comments
<p>But one thing I think maybe a reason is just modesty and humbleness, maybe you should not be saying ‘I’, when you say I as if you are an authority. That is some of the understanding of the elderly scholars, if you say I they will ask you who are you. Or to say ‘I’ they will say who are you? Or what do you have. They feel you cannot say ‘I’ because you are not an authority, why not become humble (Doc author 6).</p>	<p>Theme: Unequal power relations between the accounting PhD authors and their supervisors (UP).</p> <p>Sub-themes: An expression of humbleness and Modesty (EHM)</p>	<p>Theme: The theme shows that there is unequal power relations between the students and their supervisors in using explicit self-mention features. Because only two out of the six authors use explicit self-mention features (BUK 4 & 5).</p>
<p>I learnt them naturally no body taught me, through my reading (Doc author 1)</p> <p>You know when you are reading you are learning a lot of things either consciously or unconsciously. Also what I can say sometimes when I write I gave it to my senior colleagues in the department to go through the work (Doc author 2)</p>	<p>Theme: Acquisition through use (ATHU).</p> <p>Sub-theme: conscious or unconscious acquisition (CA)</p>	<p>This theme shows that the accounting PhD authors learnt how to use stance markers in their theses because of the exposure to the reading of relevant literature in their field. This perhaps might be one of the factors that they have differences of using the features as the results shown.</p>

<p>I learned them through my reading, what I mean my experience and exposure to reading, and I see how expert write in my field (Doc author 3)</p> <p>Well, I learnt these words naturally no body taught me how to use such words. I think what assisted me was my exposure to reading relevant literature (Doc author 4)</p> <p>I learnt them naturally, in fact I don't but I am naturally using them. Whenever I am writing ideas come that a particular word is supposed to be used there. I think is part of the exposure to my reading culture (Doc author 6)</p>		
<p>Even though by the time we finished writing we give it to an English expert and look at the work and give you some suggestions (Doc author 6)</p> <p>What I know if you finished your writing our supervisors strongly recommended to</p>	<p>Theme: Written corrective feedback provided to the students is mainly on traditional grammar (WCF).</p> <p>Sub-theme: Offering proofreading by English expert (OPE).</p>	<p>The emphasis here shows that the feedback is not concerned with functional approaches to language but rather is on the traditional grammar.</p>

<p>give it an English expert to read for corrections of grammar (Doc author 5).</p> <p>So in addition that the supervisor is correcting the grammar, an opportunity is given to English expert to have a look at it and make suggestion for future changes (Supervisor 2)</p>		
<p>The system here actually discourages you to use personalised words. I, we, our, that is why the study, the use of researcher is also discouraged (Doc author 1)</p> <p>One should try to avoid the usage of such personalised words instead you can use the study, the research. These are the kinds of words are encouraged to use (Doc author 2)</p> <p>Yeah, it is the University standard (Doc author 4)</p>	<p>Theme: the traditional practices of the University discouraging the use of explicit self-mention features (TP)</p> <p>Sub-theme: using the study and the research (USR)</p>	<p>This indicates that the absence of using explicit self-mention features typically associates with the writing practices of the University and Department because only two out of the six authors use the features.</p>
<p>No actually, I never attended that. You know developing nation we have problem of funding. We hardly attend</p>	<p>Theme: Inaccessibility of funds (IF)</p>	<p>This theme points out that one of the possible factors which might influence the authors to use lower frequencies of stance marker is a</p>

<p>any conference or workshop because we rely on our salary (Doc 3)</p>		<p>lack of fund from the University. Because the students had inaccessibility of current literature and organise conferences and workshops that would probably raise the awareness of the students on the use of stance markers, including functional approaches to language.</p>
<p>Because if you look at standard academic writing even journals highly indexed you find that when they give guidelines normally they will tell you, you should not use personal pronoun because if you say 'I' like personalised it. If you say 'we' sometime question may ask 'you and supervisor or who' (Doc author 2)</p>	<p>Theme: Limited awareness on the use of explicit self-mention features (LA)</p>	<p>Some narratives of the participants show that they have limited knowledge on the use of explicit self-mention features in academic writing. Because in their theses, for example none of the four authors use explicit self-mention features.</p>
<p>So equally at PhD level it will be boring and it may not make a lot of sense one to be referring to himself to be using we and so on. But rather when you talk about the research itself I think it makes a lot of sense than if one continue to talk about himself (Supervisor 2)</p>	<p>Theme: using explicit self-mention feature is not making sense (UE).</p>	<p>The theme indicates that the supervisor 2 has a view that using explicit self-mention features is not making sense and is boring, as such he discourages his students in using them.</p>
<p>Rather they prefer to give credit to the work not to the other. So give credit to the work not you (Doc author 1)</p>	<p>Theme: Perceived impersonality of research (PIR)</p>	<p>This theme shows that some of the accounting PhD authors do not use explicit self-mention features in their theses. They state the research is not personal is independent as such you will</p>

<p>But mostly such kind of expression now we don't show anything that ascribe or ownership of the research. Mostly you try to show that the research is independent that is why mostly is better to use the expression the study, the research rather than I, we and so forth (Doc author 3)</p>		<p>not personalised it. As can be seen in the results only two out of the six authors use the features.</p>
<p>For example in chapter four where we present the data and discuss the results. We usually present our data in quantitative analysis and you interpret it using those words you mentioned implies, find, show and so on (Doc author 5)</p> <p>And also in line with the PG guideline arh (...) on choice of some words and the issue most of our studies are descriptive (Doc author 1)</p> <p>Our research generally is a quantitative one. We hardly do qualitative research. Most of the supervisors discourage their students to use questionnaire (Doc author 6)</p>	<p>Theme: Research in the discipline of accounting is mostly associated with a quantitative approach (RDQ)</p>	<p>Three out of the six authors state that research in accounting discipline in the Department is typically adopting a quantitative approach. This could be one of the reasons that in all the six theses in the presentation of results section they have higher frequencies of booster than other stance markers.</p>

<p>We don't have anything teaching of such words. I told you there wasn't any language teaching (Doc author 1).</p> <p>Actually I have even never heard about this, like English language for accounting. Because in the course of your reading literature you will technically learn jargons. Here actually there is nothing like that. What we have at undergraduate level is general English for all disciplines. What I will say we learnt in a hard way (Doc author 2).</p> <p>No actually I didn't attend any language training because when we were students we received lectures in English as a medium of instruction (Doc author 6).</p> <p>Actually we were not taught such words. We don't have such teaching programme... I learned them through my reading, what I mean my experience and</p>	<p>Theme: Non-teaching English for academic purposes (NEAP)</p> <p>sub-theme: non-teaching of stance markers (NSM)</p>	<p>All the six authors state that there is an absence of teaching English for academic purposes in the Department of accounting. It could be one of the possible reasons that they have variations of frequencies and use of stance markers in their theses.</p> <p>The narratives of the two supervisors also corroborate the six authors' claims that there is an absence of teaching English for academic purposes.</p>
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<p>exposure to reading, and I see how expert write in my field. (Doc author 3).</p> <p>you know our discipline is accounting, there wasn't any programme on language teaching as mentioned above (Doc author 5)</p> <p>Well, I learnt these words naturally no body taught me how to use such words. I think what assisted me was my exposure to reading relevant literature ... We don't have such (Doc author 4).</p> <p>We don't. You just acquire the language training no body teaches such terms particularly in our Nigerian universities I don't think it is there because we are guided by the National Universities Commission BMAS (Supervisor 1).</p>		
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<p>In this Department we don't have any such programme. In fact, even in the University because we are guided by the National Universities Commission (NUC). Only at undergraduate level that we have General studies courses where General English is taught for all undergraduates across disciplines (Supervisor 2).</p>		
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This is the process that I followed which led me to come up with the above ten themes.

The ten themes I identify are:

1. Unequal power relations between the accounting PhD authors and their supervisors
2. Acquisition through use
3. Written corrective feedback provided to the students is mainly on traditional grammar.
4. The traditional practices of the University discouraging the use of explicit self-mention features
5. Inaccessibility of funds
6. Limited awareness on the use of explicit self-mention features in academic writing
7. Using explicit self-mention features is not making sense
8. Perceived impersonality of research
9. Research in the discipline of accounting is mostly associated with a quantitative approach
10. Non-teaching English for academic purposes (**see appendix 4:16 for more definitions and scope of the themes**).

Having provided the detailed procedure for analysing the interview data, I will now present the results of the document analysis of some of the documents that I generated from the Department of Accounting and the Postgraduate School of the University. I will also present samples of written corrective feedback provided to the accounting PhD authors by their supervisors. I will then present in details the results of the interview.

6.3 Document analysis

In this section, I present themes which are emerged from the analyses of the Accounting Postgraduate Handbook (APH hereafter), General Regulations Governing Postgraduate Studies Handbook (GPSH hereafter), and samples of written corrective feedback provided to the accounting PhD authors by their supervisors. I followed

same procedures of thematic analysis of the interview data in analysing the documents.

6.3.1 Absence of explicit assumptions of academic writing

In both the APH and GPSH documents there is an absence of explicit assumptions of academic writing including the use of linguistic markers of stance. For example, the APH document states that:

Upon successful defense of the proposal, the candidate is expected to undertake an approved research and produce a thesis and defend (under External Examiner) in strict compliance with the University's general PG regulations (APH, 2013: 44)

This document explicitly states what a successful accounting PhD author is expected to do and to demonstrate before he or she is awarded the Doctor of Philosophy in Accounting. This expectation includes his/her thesis write up and defence. However, the document does not explicitly state the assumptions of objective nature of academic writing and epistemological issues. This could have given more insight on what counts as knowledge in the discipline regarding objectivity and subjectivity in relation to explicit self-mention features in the accounting PhD theses. Furthermore, there is an absence of programme or module, which relates to teaching English for accounting purposes; rather it refers the accounting postgraduate students to the GPSH. In the GPSH document, which is for general postgraduate students across disciplines in the University, it does not contain any discipline specific material rather it contains generic materials which cut across disciplines. As a result of this, there is an absence of specific material to the discipline of accounting, which relates to objective nature of academic writing, including the use of linguistic markers of stance and epistemology. This type of information might lead to more insight on the factors that might constrain or influence the accounting PhD authors' use of linguistic markers of stance. The document is concerned with rules and regulations of postgraduate programmes. For example on page 28 in the document which relates to academic writing reads:

All the students of the University shall maintain the highest academic integrity when writing projects, reports, essays, term papers, assignments and any other work required for any

degree, diploma programme or course. Such standards, include, but are not limited to, the following: student must cite the appropriate sources of his/her ideas, facts, etc. in particular, the following require citation by a student: opinions, theories, principles, ideas, critical methods and so on that were formulated by someone else (GPSH, 2014: 28-29).

This statement clearly indicates an absence of any issues, which relates to the use of linguistic markers of stance, including explicit self-mention features. This is the only section throughout the document, which relates to the notion of academic writing regarding postgraduate students in the University. Furthermore, the document does not propose any language for specific purposes programme for accounting postgraduate students, which could assist them in improving their academic literacy, such as functional approach, including the use of linguistic markers of stance. For example, the APH document regarding research methodology module states that:

The course is, therefore, intended to provide students with understanding of academic accounting research. The course may cover the following topics: meaning and significance of research; in accounting; epistemology, ontology and social research; research paradigms/philosophical assumptions; research proposal, research design, methods of data collection; processing and analysis of data; differences between quantitative and qualitative research; case- based research in accounting; reliability and validity in research; research management and team working; ethical guidelines and protocols in research (APH, 2013: 45)

The APH document here states the structure of the research modules, which includes epistemology. However, in this document there is an absence of description of course content on epistemology, which could shed more light on what research paradigm the Department of Accounting believes in the construction of knowledge. Are they in the camp of positivist who believes in the construction of knowledge on the basis of objectivity, which backgrounds explicit self-mention features in academic writing? Or are they in the interpretivist camp who believes in subjectivity of knowledge that writers can make themselves explicitly present in their texts. I will now present some of the samples of the written corrective feedback provided to the accounting PhD authors from their supervisors.

6.3.2 Samples of written corrective feedback provided to students

I examined samples of the accounting PhD authors' written corrective feedback from their supervisors, to see if they provided indicators of what might constrain or influence the accounting PhD authors' use of linguistic markers of stance. The majority of the postgraduate students in this study have been paying someone in the business café to word process their document and coupled with the tradition that students usually do not keep proper record of their draft work if they have successfully passed their PhD theses. As a result of this, I was only able to get a few samples of their written corrective feedback provided to them from their supervisors. In a few samples which I generated I identify some of the areas that their supervisors offered certain written corrective feedback. However, we have to note that since I have not got the whole documents of their written corrective feedback, the samples of their written corrective feedback that I will present are not exhaustive.

For example, in one instance accounting PhD supervisor 2 asked accounting PhD author 1 to avoid using 'the researcher' (see **appendix 6:1**). However, the supervisor did not suggest any word, which the student could substitute with it. Furthermore, there are instances that the same supervisor asked his accounting PhD author 3 to substitute 'said' with 'contended' as can be seen in **appendix 6:2**. In the same vein, accounting PhD supervisor 3 asked his accounting PhD author 4 to substitute 'sees' with 'mentioned that' as can be seen in **appendix 6:3**. These are the only instances that the samples of the documents show that they received written corrective feedback on the use of linguistic markers of stance. However, most of the written corrective feedback are on traditional grammar, such as mechanical accuracy, tenses and so on; rather than in academic writing functional approaches, such as genre-sensitive, including the use of linguistic markers of stance.

Moreover, there is an instance when accounting PhD supervisor 3 offered written corrective feedback to his supervisee on the authorial stance taking. In this instance, the supervisor 3 did not make any explicit written corrective feedback on the use of linguistic markers of stance, rather he emphasised that accounting PhD author 2 must take up a position as the supervisor 3 says:

At the end of each sections, it is expected that you provide a conclusion to show your position or whether you concur or

disagree or indifferent to the ideas being reviewed (see **appendix 6:4**).

This extract suggests that the construction of knowledge in the discipline of accounting is concerned with taking up positions or expressing writers' points of view on the informational content that the author presented in his/her writing. In the sense that after reviewing relevant literature a writer must position him/herself in relation to the informational content being reviewed. Furthermore, it also shows us some form of genre awareness where the supervisor emphasises that at the end of each section, the author must make a conclusion and take up a position on the propositions he/she presented. These are the only instances either implicitly or explicitly in their samples of written corrective feedback which show the use of linguistic markers of stance. I will now turn my attention to the results of the interviews.

6.4. Presentation of the results of thematic analysis of the interviews

In the above section **6.2** I provided detailed procedure for analysing the interview data and I also outlined emerging themes of the interview data. I now discuss them in details in relation to the participants.

6.4.1 Unequal power relations between the accounting PhD authors and their supervisors

The results of the corpus-based textual analysis between the accounting PhD authors' theses indicate that only two (BUK 4 & 5) out of the six authors use explicit self-mention features with frequencies of 0.76 and 0.47 time each per 1000 words in the entire thesis. One of the possible reasons that emerged from the interviews with the participants, which constrained the accounting PhD authors' use of explicit self-mention features was the unequal power relations between the authors and their supervisors. One of the students (BUK 6) who does not use any instance of explicit self-mention features believes that their supervisors consider the accounting PhD authors 'novice' that they are not expert in the field or discipline as such they will not use explicit self-mention features in their writing as the author says:

But one thing I think maybe a reason is just modesty and humbleness, maybe you should not be saying 'I', when you say I as if you are an authority. That is some of the understanding of the elderly scholars, if you say I they will

ask you who are you. Or to say 'I' they will say who are you?
Or what do you have. They feel you cannot say 'I' because
you are not an authority, why not become humble (Doc author
6).

This indicates that the accounting PhD authors believe they have less degree of authority than their supervisors or experts in that field to make themselves explicitly present in their writing. Furthermore, the author also states that one of the possible reasons is to be modest and humble in his academic writing. Thus, his perception is that the use of explicit self-mention features makes someone to be 'disrespectful'. However, if someone does not use explicit self-mention features in his/her academic writing shows 'courteous respect' to the readers particularly your supervisor. This is the only author who has such belief about using explicit self-mention features in academic writing.

This instance has clearly shown that accounting PhD author 6 is constrained by this reason from making himself explicitly present by the use of personal pronouns, on the belief of his supervisor that he is not an authority or expert in the field, as such he will not use personal pronouns to assert his authority in his writing. In the next section, I will present a theme of traditional practices of the University which constrains students not to use explicit self-mention features in their theses.

6.4.2. Traditional practices of the University discouraging the use of explicit self-mention features

In the above section, I have noted that the unequal power relations plays significant role in discouraging accounting PhD author 6 from making himself explicitly present in his thesis. The results of the interviews also show that the traditional practices of the University are discouraging the students to use explicit self-mention features. For example, as noted above only two authors (BUK 4 & 5) use explicit self-mention features, whereas none of the other four authors (BUK 1, 2, 3, & 6) use the feature. The four authors believe that the University and Department's writing practices are discouraging students to use such features. In other words, the inability of the four students from making themselves explicitly present through the use of explicit self-mention features in their theses is hinged on the tradition of the University and Department. The accounting PhD authors (BUK 1, 2, 3, & 6) might have understood that it is the tradition of the University and Department that writers should not make

themselves explicitly present by the use of the personal pronouns as three out of the four authors who do not use the features say:

Well I would not be able to say why because this is what we have come to meet. So is just like a tradition, a tradition that we have met and you know most traditions cannot explain why because when you come and meet people doing something and you join them, sometimes you don't necessary ask them why (Doc author 6).

I think probably this is arh (...) the system here actually discourages you to use personalised words. I, we, our, that is why the study, the use of researcher is also discouraged. Rather they prefer to give credit to the work not to the other. So give credit to the work not you (Doc author 1).

One should try to avoid the usage of such personalised words instead you can use the study, the research. These are the kinds of words are encouraged to use (Doc author 2)

This suggests that one of the possible reasons that these three students do not use explicit self-mention features in their theses as shown in Chapter Five of the results of the corpus-based textual analysis is the traditional writing practices of the University and Department, which constrain the authors to avoid using explicit self-mention features in their theses. This suggests that these students consider non-use of explicit self-mention features as a part of the tradition of the University that they will not be using explicit self-mention features, as can be seen in their result of the corpus-based textual analysis that they do not use such features. For example, the above extract of author 6 states that 'So is just like a tradition, a tradition that we have met and you know most traditions cannot explain why...' He considered it as a tradition that he met in the University and he joined the trend but he went on to say nobody told him why we should not use the feature.

Furthermore, when one of the accounting PhD supervisors was asked why his students did not use explicit self-mention features in their theses, the accounting supervisor one also shared similar views and beliefs with the three students' views above, he says:

We actually discourage use of it, is our standard here in the University that you cannot use personalise or use pronouns in thesis. Is not allowed at the departmental level the student is corrected from the seminar paper, to the proposal that maybe developed which will actually be reviewed by an internal

staff. All such personalised terms will actually be corrected the standard that is being maintained in thesis writing, the actual rules and regulations guiding thesis writing in the University. Is not allowed by the rules and regulation of the University Postgraduate School (Supervisor 1)

This clearly indicates that the lack of using explicit self-mention features by the three authors is associated with the traditional writing practices of the University and Department. Perhaps it might be possible that during the writing up of their theses they used the features but were asked to remove them. Because the narrative of the above supervisor one suggests that this might happen to the students. As such they resorted to avoid using the features. This point out that the traditional writing practices of the Department of Accounting in Bayero University, Kano and the University system more widely discourage the three accounting PhD authors to make themselves explicitly present in their theses through the use of personal pronouns. I now move to another theme which is limited awareness on the use of explicit self-mention features.

6.4.3 Limited awareness on the use of explicit self-mention features

In the above section, I have noted that only two accounting PhD authors (BUK 4 and 5) use explicit self-mention features. One of the four accounting PhD authors (BUK 2) who does use the explicit self-mention features is of the opinion that ‘standard academic journals’ are not allowed to use explicit self-mentions features. He goes on to say that using ‘we’ in academic writing question may ask ‘you and supervisor’. This clearly shows his limited awareness that someone could use the features in academic writing. For example, scholars often use ‘inclusive we’ in order to involve their readers in their arguments. Furthermore, I have read some of the highly index journals published by the Science Direct, I have found that authors from journals of discipline of accounting typically use personal pronouns in their articles. In contrast, accounting PhD author 5, who uses explicit self-mention features in his/her thesis as shown in Chapter Five of 0.47 frequency per 1000 words believes that we can use ‘we’ in academic writing because in ‘our work’ we borrow others’ ideas. Thus he/she uses ‘we’ but he/she avoids the use of ‘I’. These narratives of the two authors indicate that they have limited knowledge or awareness that in academic writing they could assert their authority and claim ownership of their piece of writing through the use of explicit self-mention features. Some of the narratives of the informants (accounting

PhD authors) which show that they have such limited knowledge or understanding that they could use explicit self-mention features in their academic writing are:

Because if you look at standard academic writing even journals highly indexed you find that when they give guidelines normally they will tell you, you should not use personal pronoun because if you say 'I' like personalised it. If you say 'we' sometime question may ask 'you and supervisor or who' (Doc author 2)

If you are writing paper, your own paper they will say you should avoid using personalised term. They believe you used other people's work particularly in the literature review and methodology. Because of that they say we should stop using 'I' instead we should use 'we'. Yes, we use we, we use our, we avoid the use of 'I' because we believe that you are not the only person that participated in the work, so because of that we avoid the use of 'I' personalised term (Doc author 5)

The above narratives from the two accounting PhD authors suggest that they have limited awareness of using explicit self-mention features in academic writing. Furthermore, their supervisor's narrative suggests similar scenario. For example, one of them says:

Okay, at time when the student use *our* is a collaborative work. But at time is not allowed to use (Supervisor 3).

The extract above of supervisor 3 emphasises that you can only use possessive personal pronoun if a research work is a collaborative work, which involves more than one person. This clearly indicates their limited knowledge that someone could use explicit self-mention features in academic writing. However, none of the other four accounting PhD authors demonstrate this kind of narrative in their interview data. I will discuss this point more in the discussion chapter. In the next section, I turn to present a related theme, impersonality of research.

6.4.4 Perceived impersonality of research

The results of the corpus-based textual analysis shown that only two out of the six authors (BUK 4 &5) use explicit self-mention features. The interview data shows that three authors (BUK 1, 2, and 3) who do not use the feature believe that research is 'independent'. They are of the belief that academic writers should not personalised their research through the use of explicit self-mention features. As noted above, in the

document analysis on the assumption of ‘objectivity’ in academic writing, it seems these authors share similar perception that you have to distance yourself from the text. These authors say:

Rather they prefer to give credit to the work not to the other.
So give credit to the work not you (Doc author 1)

You should not use personal pronoun because if you say ‘I’
like personalised it (Doc author 2)

But mostly such kind of expression now we don’t show
anything that ascribe or ownership of the research. Mostly
you try to show that the research is independent that is why
mostly is better to use the expression the study, the research
rather than I, we and so forth (Doc author 3)

This indicates that their view of ‘independent or objectivity’ in academic writing is to avoid the use of explicit self-mention features. Although these authors do not explicitly state the epistemological assumption or stance in relation to their academic writing, it seems their academic writing is influenced by positivists approaches, which believes that objectivity in academic writing is to detach the author from the text. This could be one of the possible factors to explain why none of these authors use any instances of explicit self-mention features in their theses. I now move to a related theme, using explicit self-mention feature is not making sense.

6.4.5 Using explicit self-mention feature is not making sense

I have noted above that four out of the six accounting PhD authors (BUK 1, 2, 3, and 6) do not use the explicit self-mention features. One of their supervisors when asked why his students did not use the feature. His response was that the use of explicit self-mention features in academic writing is ‘boring’ and ‘does not make sense’. The supervisor goes on to say:

So equally at PhD level it will be boring and it may not make
a lot of sense one to be referring to himself to be using we and
so on. But rather when you talk about the research itself I
think it makes a lot of sense than if one continue to talk about
himself (Supervisor 2)

This could be one of the possible reasons that his supervisee, BUK 1 does not use any instance of explicit self-mention feature. Perhaps it could be possible during the write-

up processes of the PhD thesis that some of his students did use the features but were asked to remove it because the supervisor had an opinion that using the feature was boring. So even if the students wanted to make themselves explicitly present the supervisor might have rejected it. Having presented some of the possible factors, which might constrain the four accounting PhD authors to make themselves explicitly present in their theses. I now present more possible factors which might influence their use of linguistic markers of stance.

6.4.6 Acquisition through use

The results of the corpus-based textual analysis between the accounting PhD authors (BUK) show that there are variations of frequencies of stance markers. For example, in the methodology section BUK 5 uses only booster with a frequency of 0.83 and BUK 3 uses only booster and attitude marker with frequencies of 3.04 and 0.43; whereas BUK 1, 2 and 6 use only four categories of stance markers (booster, hedge, attitude marker and neutral stance marker) and BUK 4 uses all the five categories of stance markers as can be seen in Chapter Five. Furthermore, overall frequencies of their results across the macrostructures also show variations of the use of the features as shown in Chapter Five, where only two authors (BUK 4 & 5) use all five categories of stance markers (including self-mention features) and the other four use four categories of stance markers (excluding self-mention features). These are some of the instances of variation of frequencies of stance markers as shown in Chapter Five. When the students asked if they received explicit teaching of stance markers. The interview data shows that five out of the six students state that they learnt stance markers on the basis of their exposure to relevant literature. In other words, they learn stance markers ‘unconsciously’. This suggests that their level of exposure to the literature enables them to use the features. The five authors say:

I learnt them naturally no body taught me, through my reading (Doc author 1)

You know when you are reading you are learning a lot of things either consciously or unconsciously. Also what I can say sometimes when I write I gave it to my senior colleagues in the department to go through the work (Doc author 2)

I learned them through my reading, what I mean my experience and exposure to reading, and I see how expert write in my field (Doc author 3)

Well, I learnt these words naturally no body taught me how to use such words. I think what assisted me was my exposure to reading relevant literature (Doc author 4)

I learnt them naturally, in fact I don't but I am naturally using them. Whenever I am writing ideas come that a particular word is supposed to be used there. I think is part of the exposure to my reading culture (Doc author 6)

It could be possible that some students had had more access to literature and read more widely that they had higher frequencies of stance markers; whereas others did not have more access to literature and read more widely, which resulted them having lower frequencies of stance markers. One of their supervisors also believes that the level of exposure to students' reading enable them to use the features as he says:

Well the level of exposure and training will improve the ability of individual to use appropriate language the level of their own exposure in terms of the content of their reading you read, you absorb the relevant terms you supposed to use in your discipline so some students are very serious they read a lot. Some are very lazy. So when they write you can easy see the difference (Supervisor 1)

The supervisor goes on to say that some students are 'very lazy' that they do not read much. It could be one of the possible reasons that some of the students read more widely and learn to use the features with higher frequencies than the others. On the other hand, other students are 'very lazy' which they do not read more widely and having lower frequencies of stance markers in their theses. In addition, supervisor 1 also states that:

Generally language is a special issue in every discipline we normally, every student will have normally use according to his ability to use reasonable material ... (Supervisor 1)

This indicates the human nature of an individual that every individual is unique that he/she works according to his/her ability. It could be possible that this factor plays significant roles in the use of stance markers between the accounting PhD authors (BUK) which resulted in having variations of frequencies of stance markers in their theses. I now turn to a related factor, inaccessibility of fund.

6.4.7 Inaccessibility of funds

The results of the overall frequencies of stance markers between accounting PhD authors (BUK) show that BUK 3 has the lowest cumulative frequencies of stance markers. His interview data shows that there is a lack of funding from the Management of the University to access current literature and attend conferences and workshops as he says:

No actually, I never attended that. You know developing nation we have problem of funding. We hardly attend any conference or workshop because we rely on our salary (Doc 3)

His narratives point out that the University does not provide funding for attending conferences and workshops, as well as accessing current literature in their discourse community. This is the only author who has such view of non-funding from the University. It could be one of the possible factors that constrains him to use higher frequencies of stance markers and the absence of using explicit self-mention features. Perhaps if he had access to current literature particularly journal articles from the English speaking countries might have got more insights that he could use explicit self-mention features. Or if the accounting PhD authors have been attending conferences in developed countries they could probably interact with members of their disciplinary communities across the globe and learn from each other. Because the results of the corpus-based textual analysis between the BUK and UK corpora show that there is a remarkable difference between their frequencies of explicit self-mention features, the BUK corpus has 0.17 and UK has 1.65 times each per 1000 words. I now move to another factor, which might have influenced some of the students' use of higher boosters than the other stance markers in their theses, that of their research is mostly a quantitative approach.

6.4.8 Research in the discipline of accounting is mostly associated with a quantitative approach

The overall results of the quantitative corpus-based textual analysis between the accounting PhD authors (BUK) show that two accounting PhD authors (BUK 5 & 6) have higher frequencies of booster than the other stance markers; and the BUK 3 has same frequencies of booster and hedges. The interview data of BUK 5 and 6 indicate

that research studies in the discipline of accounting is mostly associated with a quantitative data as such they use more stance markers which show writers typically take up a more assertive stance towards the results of the findings. The authors say:

For example in chapter four where we present the data and discuss the results. We usually present our data in quantitative analysis and you interpret it using those words you mentioned implies, find, show and so on (Doc author 5)

Our research generally is a quantitative one. We hardly do qualitative research. Most of the supervisors discourage their students to use questionnaire (Doc author 6)

And also in line with the PG guideline arh (...) on choice of some words and the issue most of our studies are descriptive (Doc author 1).

These narratives suggest that it could be one of the possible factors that the two authors have higher frequencies of booster in their theses than other stance markers. Although none of the other three authors state that their study is mostly associated with the quantitative data; however, the results of the corpus-based textual analysis between the theses in the results and discussion sections affirm the assertion of the above extracts; because all the six authors have higher frequencies of booster than the other stance markers. This suggests that all the authors use a lot of quantitative data in the section which they typically take up more assertive stances towards the results of their studies. In other words, they are expressing more assertive than tentative stances. However, in the conclusion section the results show that all the six authors typically take up more tentative than assertive stances as can be seen in Chapter Five. The next possible factor which I will discuss is non-teaching of academic writing.

6.4.9 Non-teaching of academic writing

The results of the above comparative corpus-based textual analysis between the accounting PhD authors (BUK) show variation of frequencies of linguistic markers of stance. The results of the interview data show that all the six authors state that there is non-teaching of EAP/ESP in the Department of Accounting, Bayero University, Kano, Nigeria. Because the EAP/ESP will primarily focus on genre-sensitive teaching and raising the awareness of students on functional approaches to academic writing including the use of linguistic markers of stance rather than traditional grammar. It could be possible that the variation of frequencies of stance markers between the

students is attributed to the lack of teaching academic writing. For example, both groups of the primary informants: the accounting PhD authors and their supervisors affirmed that there were non-teaching of EAP/ESP and linguistic markers of stance: For examples, the accounting PhD authors say:

We don't have anything teaching of such words. I told you there wasn't any language teaching. I learnt them naturally no body taught me, through my reading (Doc author 1).

Actually I have even never heard about this, like English language for accounting. Because in the course of your reading literature you will technically learn jargons. Here actually there is nothing like that. What we have at undergraduate level is general English for all disciplines. What I will say we learnt in a hard way (Doc author 2).

No actually I didn't attend any language training because when we were students we received lectures in English as a medium of instruction (Doc author 6).

Actually we were not taught such words. We don't have such teaching programme... I learned them through my reading, what I mean my experience and exposure to reading, and I see how expert write in my field. (Doc author 3).

you know our discipline is accounting, there wasn't any programme on language teaching as mentioned above (Doc author 5)

Well, I learnt these words naturally no body taught me how to use such words. I think what assisted me was my exposure to reading relevant literature ... We don't have such. The only thing I can remember that personally attended for the purpose of my thesis is the research methodology. We decided to invite somebody who is expert in the field and give us more light (Doc author 4).

These narratives of the accounting PhD authors provide more insights on the non-teaching of EAP/ESP in the Department of Accounting at Bayero University Kano. It is also pertinent here to present some of the narratives of their supervisors regarding the teaching of EAP/ESP. One of the supervisors states that:

We don't. You just acquire the language training no body teaches such terms particularly in our Nigerian universities I don't think it is there because we are guided by the National Universities Commission BMAS (Supervisor 1).

In this Department we don't have any such programme. In fact, even in the University because we are guided by the National Universities Commission (NUC). Only at undergraduate level that we have General studies courses where General English is taught for all undergraduates across disciplines (Supervisor 2).

These narratives from some of the supervisors indicate that the accounting PhD authors were not taught any the EAP/ESP programme during their programme rather they learnt 'naturally'. In essence the PhD students learnt academic writing and use of linguistic markers of stance independently without any intervention from their teachers or supervisors.

Furthermore, what they have is General English for Academic Purposes for undergraduate students across the disciplines in the University, which means even at the undergraduate level there is an absence of language for specific purposes or language for accounting purposes. They state further that the National Universities Commission is the regulatory body which approves the courses that the universities can offer (as can be seen in **Chapter 2** on National Universities Commission's curriculum). The curriculum states that all undergraduate students must be taught General English for Academic Purpose across disciplines (BMAS 2014, 19). In contrast, only English major students are allowed to be taught English for specific purposes. The BMAS does not provide any language module for postgraduate students. It is at the discretion of the department to design its curriculum. I will now turn to a related factor that of written corrective feedback provided to the students is mainly on traditional grammar.

6.4.10 Written corrective feedback provided to the students is mainly on traditional grammar

In our document analysis above, I discussed few instances where the accounting PhD authors received implicit or explicit written corrective feedback on the use of linguistic markers of stance. I now discuss views of the informants in relation to receiving written corrective feedback on the use of linguistic markers of stance. The interview data of five authors (BUK 1, 2, 4, 5, and 6) show that the written corrective feedback provided to them is mostly concerned with traditional grammar rather than the use of stance markers. For example, the authors say:

In accounting after finishing our own work we highly recommend that we should give our work to an English expert to look at the work. However, we are very cautious of the content (Doc author 1).

Even though by the time we finished writing we give it to an English expert and look at the work and give you some suggestions (Doc author 6)

What I know if you finished your writing our supervisors strongly recommended to give it an English expert to read for corrections of grammar (Doc author 5).

When supervisors are reading your work they can look at particular portion think that is not clear, rephrase. So sometimes you find such kind of suggestions. There are actually a number of them. They can say that poorly articulated you have to rearticulate (Doc author 2).

Yes I have seen many of them. He sometimes asked me to rephrase or sometimes because of the oversight you didn't acknowledge your source and he asked me to acknowledge the source (Doc author 4).

This emphasises that the concern of the students is on correcting grammatical errors rather than on functional approaches to language including the use of stance markers. They further state that when they finished their writing up, their supervisors asked them to get an English expert for proofreading. The emphasis is on proofreading particularly on traditional grammar, morphology and mechanical accuracy rather than on a genre sensitive approach, including the use of linguistic markers of stance, as well as other functional approaches. However, the informants are very cautious that an English expert could change the meaning or content of their argument on the basis that he/she is not an expert in the discipline of accounting. In addition, one of their supervisors corroborates their narratives that they ask them to get an English expert to proofread their work as he says:

In addition, after they finished writing the PhD dissertation we normally ask them to take it to the Department of English to ensure that all tenses and grammar are okay. So in addition that the supervisor is correcting the grammar, an opportunity is given to English expert to have a look at it and make suggestion for future changes (Supervisor 2).

This suggests that the feedback is not on the EAP/ESP approach to genre sensitive and other functional approaches to academic writing, including the use of linguistic markers of stance. However, there were few instances where they received explicit written corrective feedback on the use of linguistic markers of stance as discussed in the section of document analysis above (see **appendices 6:1 and 6:4**).

6.5 Summary of the chapter

In this chapter, I have attempted to address research question four. As indicated above, the results of the contextual data show some of the possible factors why the accounting PhD authors (BUK) investigated have variations of frequencies of linguistic markers of stance. For example, there is an absence of explicit assumption of objective nature of academic writing. The data also suggests that unequal power relations between the supervisors and the accounting PhD authors constrained the latter from making themselves explicitly present in their theses, that the supervisors felt that the students were not expert and authority in that discipline. It also shows that the traditional practices in the University are discouraging the accounting PhD authors to use explicit self-mention features. Moreover, the results also show that there is a limited awareness on the use of explicit self-mention features by both the supervisors and the accounting PhD authors. Furthermore, the contextual data also suggests that there is an absence of teaching of academic writing. It also shows that the accounting PhD authors did not receive much written corrective feedback on the use of linguistic markers of stance. It also shows that the written feedback provided to the student is mostly on traditional grammar rather than functional approaches to language, including the use of stance markers. The data also points out that some of the authors consider research in the discipline of accounting is mostly a quantitative approach. It also shows that there is a lack of fund which could enable the students to access current literature and attend conferences/workshops. It also indicates that the extent of reading exposure by the students that enable them to use stance markers because there is an absence of explicit teaching of stance markers. I now move to Chapter Seven to discuss general findings in relation to the research questions and existing literature.

Chapter seven

7.0 General discussion

7.1 Introduction

In Chapter One I noted that the rationale for this study is to investigate whether there are variations of use of linguistic markers of stance between the accounting PhD authors (BUK). It also aims to investigate if there are any contextual factors which might constrain or influence their use of linguistic markers of stance. In Chapter Five, the results of the quantitative corpus-based textual analysis show that there are certain commonalities and differences in how the accounting PhD authors (BUK) use stance markers. The comparative corpus-based analysis between the BUK and UK corpora further shows that there are differences and similarities in how the BUK and UK thesis writers use stance markers.

Regarding the contextual data, it indicates that several factors might influence the accounting PhD authors' use of linguistic markers of stance. For example, it shows that unequal power relations between accounting PhD authors and their supervisors constrain one of the authors in making himself explicitly present through the use of explicit self-mention features. It also suggests that the written feedback provided to some of the students is mostly on traditional grammar rather than functional approaches to language, such as teaching stance markers. The data also points out that some of the authors consider research in the discipline of accounting as mostly a quantitative approach. It also shows that there is a lack of fund which could enable the students to access current literature and attend conferences/workshops. It also suggests that the extent of reading exposure by the students enable them to use stance markers. Therefore, this chapter is largely devoted to the discussion of the general findings of the research in relation to my evaluation and extension of Hyland's framework of stance, the research questions and the existing literature.

7.2 Discussion on Hyland's list of linguistic markers of stance

In Chapter Three I reviewed a number of theoretical frameworks of stance and highlighted their limitations. For example, Hyland's framework provides a list of stance markers without providing a detailed procedure of his data analysis to show in

which linguistic context a stance marker is being used, which could indicate how it functions in that linguistic context as a stance marker. This lack of a detailed procedure of data analysis led me to review and supplement it in my analysis. For example, as noted in Chapter Three on Hyland's list of stance markers *frequently*, *often* are considered as hedges, and he categorises *usual* as an attitude marker. One may wonder how he came up with this category because all these stance markers can converge on one meaning (many times) (Source: ODE & www.dictionary.com). Moreover, he considers *essentially* as both attitude marker and hedge (Hyland, 2005a: 221-223). Since there is a lack of detailed procedure of his data analysis make the list not entirely fit for purpose, because is quite difficult to understand how such feature functions both as hedge and attitude marker. Moreover, Hyland classifies stance marker 'indicate' as hedge. However, this word could both function as either a booster or hedge, in fact, it is strongly associated with a booster (Source: ODE & www.dictionary.com). In my own analysis I consider this feature as booster on the basis of its linguistic context I find in their theses. Unlike Hyland who does not state or provide a worksheet of his data analysis, in my own data analysis of each stance marker as shown in Chapter Five I provide a detailed procedure of the data analysis which I followed to identify my own list of stance markers.

In addition, I have noted that the list has a lot of inconsistencies in terms of using 'Lemma' (inflected forms of a word): readers might assume that each feature can be considered with its inflected forms. In some instances he provides lists of stance markers with their lemmas and in many instances he does not provide inflected forms of many stance markers. For example, he lists *know* and *known* and excludes other forms such as *knew*, and *knows*; *suspect* and *suspects*, he excludes other forms; he also lists only two forms of *assume* and *assumed*, and he excludes *assumes* and *assumes*; he does the same with *estimate* and *estimated* and he excludes other forms, and many more. However, in one instance he uses *show*, *shown*, *shows* and *showed*. One might wonder how he came up with this kind of list without any detailed systematic data analyses and explanations, such as the notion of lemma, that whenever we see a word we would incorporate all its inflected forms. Yet, he does not provide such explanation. Or does he mean that only these features with or without their inflected forms he considers as stance marker? However, as can be seen on my own list of stance markers I have tried to provide a consistent list by using one form of each stance

marker and I also state that each stance marker is considered with its inflected forms. This can also be seen in the demonstration of my data analysis by using concordance output of Wordsmith Tool.

On the basis of my analysis, I introduce an analytic category, influenced by Mushin's factual epistemological stance, that none of the previous theoretical frameworks of stance in academic writing talk about: neutral epistemic stance marker. This new category would supplement and extend Hyland's model of stance markers. As noted above, it is concerned with the writers' taking up a neutral stance towards propositions or informational content. It does the work of 'objectivity' in the sense that one of the things that academic writers needs to do is to factually report plain narrative. In this instance 'the reporting of plain bare facts' does the work of objectivity because the author takes up a neutral stance which is also part of objectivity in academic writing. In my systematic data analysis of the BUK theses as shown in Chapter Five I found such kind of features.

Moreover, my detailed analysis of accounting PhD theses (BUK) shows that besides the absence of neutral epistemic stance markers in the previous frameworks of stance, there are still more stance markers that I have identified that the previous frameworks have not been identified, such as OPINE, CONTEND, DESCRIBE, NOTE, DISCOVER and many more (see **Chapter Five for details**). This suggests that the list of previous frameworks of stance are not exhaustive and exclusive. In the same vein, my results also indicate that a lot of stance markers on Hyland's list are not found in the accounting PhD theses (BUK), such as *astonish, curiously, dramatic unbelievable, incontestable, incontrovertible, indisputable, the author, the writer, from our perspective, in my opinion, suspects, plausible, presumable, postulate, roughly, somewhat,* and many more. However, some have been found but with different meanings in their linguistic contexts, such that they do not function as a stance marker. For example, *estimate* appears many times in their theses but does not function as a stance marker. Its meaning is associated with preparation of the expenditure, which is to do with technical meaning.

This foregrounds my critical review of previous theoretical frameworks of stance, including Hyland's list because some features identified do not in fact function as a stance marker and the new category of stance marker, neutral epistemic stance marker

has been identified in my study, which has not previously been identified. In some instances there are also inconsistencies in the classification of the stance markers as shown above. I now turn to discuss the findings of the research in relation to the first research question.

7.3 Quantitative corpus-based analysis (research question one)

As noted above that there are certain commonalities and differences in using stance markers between accounting PhD authors (BUK), I will now discuss the findings in relation to the first research question and existing literature. In terms of commonalities or similarities in how accounting PhD authors (BUK) use stance markers, the results show that all the six authors use higher frequencies of boosters than the other categories of stance markers in their results and discussion sections as can be seen in Chapter Five. However, in the conclusion section all the six authors use higher frequencies of hedges than the other categories of stance markers. Perhaps, this higher frequency of hedges in the conclusion section could be attributed to the rhetorical purpose of the conclusion section the authors typically use more hedges than the other stance markers; whereas in the results and discussion sections they typically use more boosters than the other categories of stance markers, indicating that they are taking up more assertive stances towards the results of their findings. This suggests that the accounting PhD authors (BUK) have used ‘appropriate and effective’ epistemological stance which conform to the rhetoric and conventions of the disciplinary discourse (Bazerman, 1988). Because the results show similar pattern of usage between the theses although we cannot make a general conclusion with this case study, it does offer us some insights on their use of such features. Furthermore, the overall results also show certain similarities in that all the six BUK theses have higher frequencies of booster and hedge than the other categories of stance markers. This foregrounds the argument that disciplinary communities are sub-cultures which have its own distinct practices and internal norms that members of the disciplinary communities have constructed and shared among themselves (Hyland, 2007; Nishana, 2010; Becher and Trowler, 2001). All this indicates that the authors have certain similarities and communalities in using stance markers.

On the other hand, the results show that there are certain differences in using stance markers between the accounting PhD authors (BUK) as can be seen in Chapter Five. One of the remarkable findings is the unusual use of explicit self-mention features where only two authors (BUK 4 & 5) use the feature with low frequencies of 0.76 and 0.47 time each per 1000 words, whereas none of the other four authors (BUK 1, 2, 3, and 6) use explicit self-mention features. This study corroborates Hobbs (2014) findings that intra-disciplinary variation could and does exist on the basis that individual writing styles and values could play major roles. It also suggests the assertion that members of discourse community might have shared commonalities and differences in their writing practices. Furthermore, the results also indicate that in the methodology section the BUK author 3 uses only two features (booster and attitude marker) and the BUK 5 uses only one feature (booster), while the BUK 4 uses all categories of stance markers and the other three authors (BUK 1, 2, and 6) use only four categories of stance markers (booster, hedge, attitude marker and neutral stance marker). This again foregrounds the above assertion that within disciplinary discourse variation could exist. It could be possible the variation might be associated with the individual writing styles. In addition, the overall results show that there are certain differences in using the features that BUK authors, 1, 2 and 4 have higher frequencies of hedge than the other categories of stance markers; whereas BUK authors 5 and 6 have higher frequencies of booster than the other categories of stance markers and BUK author 3 has equal higher frequencies of both booster and hedge as can be seen in Chapter Five. This also shows how differences exist within the discourse community that all of them belong to the same discipline, university and department; yet, they use different frequencies of stance markers in their theses.

Overall one of the major findings in relation to the first research question as noted above is the unusually low or absence of use of explicit self-mention features between the accounting PhD authors (BUK) where only two out of the six authors use the features in their theses. The results also show there are certain similarities and differences between the six authors in terms of using stance markers. I now turn to discuss the findings in relation to research question two.

7.4 Quantitative corpus-based analysis (research question two)

7.4.1 Explicit self-mention features

I have noted in Chapter Three that the explicit self-mention feature is concerned with the use of first person pronouns and possessive adjectives by academic writers to present affective, interpersonal and propositional information (Hyland, 1999a, 2001b, and 2005b).

The results of the corpus-based textual analysis in Chapter Five show only two authors (BUK 4 & 5) out of the six authors use explicit self-mention features. As can be seen in Chapter Five that the two BUK authors use only three types of explicit self-mention features: *we*, *our* and *us* with two rhetorical functions of stating research questions and showing results or findings. Most of the instances in using these features are associated with the 'inclusive we' where the authors might have used them in order to involve their readers into their arguments; or they position themselves as equal with their readers. Furthermore, one of the striking findings as noted above in the BUK theses is the absence of explicit self-mention features in the methodology section as can be seen in Chapter Five. In this section writers typically use first person pronouns to assert their responsibility and ownership based on the methodological decisions which might lead to the results obtained. Yet, in this section none of the six accounting PhD authors make themselves explicitly present. This finding also corroborates Martinez's (2005) results that non-native speakers of English typically underuse explicit self-mention features in their academic writing. It is also consonant with the assertion of the social theory of discourse that the construction of a discourse is constrained or influenced by its social structures (Fairclough, 1992). In other words, in this instance the lower frequencies and absence of explicit self-mention features could be attributed to pressures in the institutional context of BUK authors, which might have constrained or influenced their use of explicit self-mention features or it could be associated with the individual writing styles (see **7.6 disciplinary and contextual discussions below**). The results has again shown certain differences within the disciplinary discourse where only two out of the six authors use explicit self-mention features. This study also corroborates Hobbs (2014) findings that intra-disciplinary variation could and does exist on the basis that individual writing styles and values could play major roles.

It could be possible that the individual writing style might influence their use of explicit self-mention features.

7.4.2 Hedges

In Chapter Three I have provided a working definition of hedge, which is concerned with how writers are expressing their own perceptions, points of view in tentative ways through the use of specific linguistic markers of stance. The results of the corpus-based textual analysis in the BUK theses as can be seen in Chapter Five indicate that all the six accounting PhD authors use the feature with variations of the stance markers and frequencies. The results has again shown that there are certain communalities and differences in using hedges between the six accounting PhD authors (BUK). For example, in terms of communalities or similarities all the six authors use a few restricted items from the typology of hedges where three out of the ten most frequent hedges in each thesis constitute more than 56%. This shows certain communalities and similarities in using a few restricted items from the typology of hedges. This also suggests the assertion that members of discourse community might have shared communalities and differences in their writing practices. In this instance they share certain communalities in using a few restricted items out of the typology of hedges.

On the other hand, the results show that there are some kind of differences in using hedges between the authors. For example, as mentioned in Chapter Five only authors 4 and 5 use CAN BE with varying degrees of frequencies and only author 4 uses CLAIM as among the most frequent hedges. Furthermore, there is an absence of a single hedge which appears in all the theses as one of the top three most frequent hedges. This has also shown some instances of differences in using stance marker hedge in their theses. It also corroborates the assertion that intra-disciplinary variation could and does exist on the basis that individual writing styles and values could play major roles (Hobbs 2014). As stated above the differences might be associated with the individual writing style or the level of exposure to reading relevant literature that might influence or constrain their use of these stance markers.

7.4.3 Boosters

Booster is also one of the linguistic markers of stance I have analysed in this study. I have noted in Chapter Three that the main function of booster in academic writing is

concerned with how writers are expressing their own points of view in assertive ways or total commitment to the reliability of the propositions or informational content presented in their academic writing through the use of linguistic markers of stance. The results of the use of this feature between the authors as can be seen in Chapter Five still show there are certain communalities and differences. For example, in terms of similarities all the six authors use a few restricted items from the typology of boosters. Unlike in hedges where the cumulative frequencies of the top three hedges in each thesis constitutes more than 56%, here the top three boosters in each thesis constitute more than 60%. This clearly shows there are certain communalities and similarities in terms of using a few restricted items out of the typology of boosters. Furthermore, stance marker *SHOW* appears in each thesis as either first or second most frequent boosters. In addition, *FIND*, *INDICATE*, *MUST* and *SHOW* all appear among the top ten most frequent boosters in the theses. This also indicates there are some kind of communalities in using the features by the authors in taking up assertive stances. Because the results show in their theses they use higher frequencies of boosters than the other categories of stance markers in the results and discussion section. This is consonant with the argument of Mushin (2001:66) that speakers take up epistemological stance on the basis of ‘degree to which the speaker has a strong belief in, or a commitment to, the validity of the information’. In other words, the emphasis lies on the degree of the commitment that the writers/speakers may wish to commit themselves based on the available information and their own reasoning process within the scope of the construal. It could be possible that the authors use ‘appropriate and effective’ epistemological stance which conform to the rhetoric and conventions of the disciplinary discourse (Bazerman, 1988).

On the other hand, the results indicate there are some differences in using boosters between the authors. As noted in Chapter Five only BUK authors 1 and 6 use *DISCOVER*, whereas only BUK author 6 does not use *MUST* and *ESTABLISH* among the top ten most frequent boosters. This also corroborates the assertion that variation does exist within the disciplinary discourse because the results show they use the features differently. It could also be attributed to the individual writing style. We will discuss this point more in the exploring the context of writing of the authors, whether there are certain factors which could be attributed to the individual writing style.

One of the boosters which has higher frequencies is SHOW. This feature is not showing absolute degree of commitment to the reliability of the propositions or informational content presented in their theses. All the authors are more frequently used the feature to present results of statistical figures, and reviews of previous studies rather than expressing their own points of view in relation to the informational content or propositions. For example some authors say:

The table, however, *shows* that the function is being partly outsourced (25%) and completely outsourced (9%) at certain levels of operations of some of the Nigerian DMBs (Doc 5 thesis: 92)

The findings of his study *shows* that in market mergers yield no significant improvements in post-merger performance (Doc 6 thesis: 24).

Evidence from these studies has *shown* that a large board tends to be slow in taking decisions, and hence can be obstacle to change, and that a small size board tends to be less effective because it will be easier for the CEO to control (Doc 2 thesis: 36)

The result *shows* a significant positive relationship between monitoring characteristics and financial reporting quality (Doc 1 thesis: 27).

This provides an insight on what boosters the authors are more frequently used in their theses. This is again consonant with the argument in Mushin (2001:66). In other words, the emphasis lies on the degree of the commitment that the speakers/writers may wish to commit themselves based on the available information and their own reasoning process within the scope of the construal.

7.4.4 Attitudinal markers

I have discussed in Chapter Three that attitudinal marker is concerned with expressing writers' points of view in relation to their affective attitude, rather than epistemic commitment. The results of this feature reported in Chapter Five still show there are some differences and similarities between the accounting PhD authors' use of the feature. In terms of the similarities or communalities in using the feature the results indicate all the six authors use IMPORTANT, EXPECT, and EVEN with varying degrees of frequencies. Furthermore, the top three attitude markers in each thesis constitute more than 78% of the most frequent attitude markers in the theses. This

shows the accounting PhD authors (BUK) typically use a few restricted items from the typology of attitudinal markers. This suggests that the accounting PhD authors have used ‘appropriate and effective’ epistemological stance which conform to the rhetoric and conventions of the disciplinary discourse (Bazerman, 1988). Because the results show they have almost similar pattern in using the feature. It might be possible this lower frequency and use a few restricted items out of the typology of attitude markers could be attributed to a lack of ‘aesthetic evaluation’ which Martin (2000: 142) argues that it ‘evoked appraisal’. In other words, there might be associated with an absence of more aesthetic evaluative words because we have a limited number of the features if compared with booster and hedge.

On the other hand, there are differences in how the authors use attitude markers in their theses. For example, only BUK author two uses PREFER, CORRECTLY, and APPROPRIATE, whereas only BUK authors 1, 2, and 6 use HOPEFUL and only five authors (1, 2, 3, 5 and 6) use ESSENTIAL. This points out differences exist in how the authors use attitude markers. This study has again corroborated Hobbs’ (2014) findings that intra-disciplinary variation could and does exist on the basis that individual writing styles and values could play major roles. It could be possible the individual writing style might influence their use of attitude markers.

7.4.5 Neutral epistemic stance marker

I have noted in Chapter Three that none of the previous frameworks of stance and empirical studies talk about the notion of neutral epistemic stance in academic writing, which is concerned with the writers’ taking up a neutral stance towards the proposition or informational content. The neutral epistemic stance, linked as I have suggested to Mushin’s factual epistemological stance, does the work of ‘objectivity’ in the sense that one of the things that academic writers need to do is to factually report plain narrative. In this instance ‘the reporting of plain bare facts’ does the work of objectivity because the author takes up a neutral stance which is also part of objectivity in academic writing. The results of the neutral epistemic stance marker use between the authors as can be seen in Chapter Five still show there are certain communalities and differences in using the features. In terms of similarities or communalities all the six authors use lower frequencies of the features as can be seen in Chapter Five. This indicates the authors might share disciplinary or institutional communalities in how

they use neutral epistemic stance markers. It could also be possible they might use ‘appropriate and effective’ epistemological stance which conform to the rhetoric and conventions of the disciplinary discourse (Bazerman, 1988).

On the other hand, there are certain differences in how they use the feature. For example, only BUK author 6 uses MENTION and only four authors (BUK 1, 4, 5, and 6) use SEE. In addition, only four authors (1, 2, 4, and 5) use VIEW. Furthermore, only BUK 3 and 6 use five neutral stance markers and only BUK 4 uses all eight neutral stance markers; whereas only BUK 1, 2 and 5 use six neutral stance markers as can be seen in Chapter Five. All this shows instances of differences or individualities between the authors in terms of using neutral stance markers. As such there are certain differences between the authors in using the features. This also suggests the assertion that similarities and differences could exist within the disciplinary discourse. I now move to discuss the findings of this study in relation to research question three.

7.5 Quantitative corpus-based analysis (research question three)

The result of the comparative corpus based textual analysis between the BUK and UK corpora shows there is a quite similarity in terms of using hedges, boosters, neutral stance markers and attitude markers. The big difference is in explicit self-mention features where the BUK corpus has lower frequency of 0.17 time per 1000 words and the UK corpus has 1.65 frequency of explicit self-mention features as can be seen in Chapter Five. This study corroborates Hobbs’ (2014) findings that intra-disciplinary variation could and does exist on the basis that individual writing styles and values could play major roles. It also corroborates the assertion that members of discourse community might have shared commonalities and differences in their writing practices.

Furthermore, regarding the previous studies on the use of explicit self-mention features reviewed in this research show they have higher frequencies of explicit self-mention features than that of the BUK corpus. For example, Duenas (2007) finds that there is significance of differences between English and Spanish speakers in corpora of English and Spanish research articles in the discipline of business management. The English corpus has a frequency of 8.8 times per 1000 words, whereas the Spanish sub-

corpus has a frequency of 6.43 times per 1000 words. The frequency of explicit self-mention features in Spanish corpus is higher than that of the BUK corpus; it still offers further insights on how native and non-native speakers of English use such features. The researcher concludes the use of explicit self-mention features is not only conditioned or determined by discipline or discourse community that the author belongs to rather the specific cultural context in which the RAs are produced and consumed. This could be one of the possible reasons for having lower frequency of explicit self-mention features in the BUK corpus. Hyland (2002c) also finds that the non-native speakers of English significantly underused explicit self-mention features and have ‘clear preferences for avoiding these forms in contexts which involved making arguments or claims’.

In terms of what specific hedges are more frequently used, the results as can be seen in Chapter Five show the BUK corpus typically use more epistemic modals MAY, SHOULD and SUGGEST, which account for 63.63% of the most frequent hedges used in the corpus. However, the UK corpus has SHOULD, MAY and WOULD as the most top three frequent hedges. In the UK corpus these three features represent 74.46% of the most frequent hedges used in the corpus. This also shows certain similarities and differences between the corpora in using the features. Furthermore, the results indicate both corpora have higher frequencies of hedges than the other categories of stance markers as can be seen in Chapter Five the BUK has 8.20 and the UK has 7.83 each per 1000 words. On one hand, they both use a few restricted items from the typology of hedges, indicating certain similarities. On the other hand, there is a difference in using the feature as can be seen in Chapter Five and above example of the top three features in the corpora.

Regarding the previous studies on the use of hedges across disciplines, McGrath and Kuteeva (2012) findings in the discipline of Mathematics show hedges have lower frequencies of 1.8 times per 1000 words. In contrast, this study and some previous studies show hedges are more frequently used with higher frequencies than the other categories of linguistic markers of stance with varying degrees of frequencies across disciplines. For example, Kondowe’s (2014) findings indicate in the discipline of literature PhD students use a higher frequency of hedges three times than the frequency of boosters. In addition, Hyland’s (2005b) results show in Philosophy hedges have a

frequency of 18.5, in Sociology have 14.7, in Applied linguistics have 18, in Marketing have 20, in Physics have 9.6, in Biology have 13.6, in Mechanical engineering have 8.2 and in Electrical engineering have 9.6 each per 1000 words. These results in Hyland and Kondowe's work, as well as this study show hedges are more frequently used among the categories of linguistic markers of stance. It still shows disciplinary variations, norms, values and beliefs in how each discipline construct knowledge. This corroborates Becher and Trowler's (2001) assertion that any research on linguistic features, codes, as well as disciplinary discourses in communicative written language is very important in revealing disciplinary cultures and differences. Thus, this study indicates the accounting PhD authors are more frequently used hedges to express their own points of view than the other categories of linguistic markers of stance in the construction of knowledge.

Although we cannot make a general conclusion with this case study, however, it affords us with more insights on what linguistic markers of stance are more frequently used in these corpora. In other words, the accounting PhD authors typically take up more tentative stances than the other stances in relation to the informational content, as well as their readers, that they 'allow information to be presented as an opinion rather than accredited fact' (Hyland, 2005b). This kind of epistemological stance is what Mushin (2001: 66) called inferential epistemological stance on the basis that it is a 'relatively subjective construal of information' because it involves some aspects of the conceptualiser's reasoning process within the scope of the construal.

As noted above, regarding the frequencies of boosters between the corpora, the results as can be seen in Chapter Five indicate both corpora have lower frequencies of such feature of less than 7 times per 1000 per words. For example, the BUK corpus has a frequency of 6.5 and UK corpus has a frequency of 4.59 per 1000 words, indicating that the accounting PhD authors might conform to the disciplinary discourse of their discipline. Because most of the usages of these boosters are associated with 'weaker boosters', which do not show absolute commitment to the reliability of the informational content. As noted in Chapter Three that disciplinary discourse, epistemology and the use of linguistic features vary across discipline. This result of boosters in the discipline of accounting further suggests this claim. For example, Hyland's (2005b) study reported in Chapter Three shows how several disciplines use

boosters. For example, Philosophy has a frequency of 9.7 per 1000 words, Applied Linguistics has a frequency of 6.2; Marketing has a frequency of 7.1; Biology has a frequency of 3.9; Sociology has a frequency of 5.1; Mechanical Engineering has a frequency of 5 and Electrical Engineering has a frequency of 3.2 each per 1000 words.

In addition, McGrath and Kuteeva (2012) findings in the discipline of Mathematics show boosters have a frequency of 5.4 per 1000 words. Moreover, in the study of Peacock (2006) booster has a frequency of 9.61 in Public and Social Administration and in Business has a frequency of 7.84, as well as Environmental Science which has lowest frequency of boosters of 7.57 per 1000 words each. However, the results of this study show BUK corpus has a frequency of 6.5 and UK has a frequency of 4.59. This clearly indicates there are certain differences in using the features across the disciplines. This foregrounds disciplinary variations in the use of linguistic markers of stance in relation to the construction of knowledge. It also foregrounds the argument that disciplinary communities are sub-cultures which have its own distinct practices and internal norms that members of the disciplinary communities have constructed and shared among themselves (Hyland, 2007; Nishana, 2010; Becher and Trowler, 2001).

Furthermore, as discussed above, the comparative corpus-based analysis also shows that both corpora have lower frequencies of attitudinal markers, if we compared with the previous studies across disciplines; as well as having a few restricted items from the typology of attitudinal markers. For example, BUK corpus has a frequency of 0.88 and UK corpus has a frequency of 1.34 each per 1000 words. This indicates that there are differences in using the features between the corpora. It has also foregrounds Becher's (1987: 264) argument that disciplinary discourse varies across disciplines through the use of specific terminologies and skills in which members of disciplinary community express and take up position on the assumptions of their disciplinary community. It also shows that the academic writers from the discipline of accounting studied here use fewer attitudinal markers in their construction of knowledge. As noted above, this lower frequency could be attributed to a lack of 'aesthetic evaluation' which Martin (2000: 142) argues that it 'evoked appraisal'. In other words, academic writers from the discipline of accounting may have not used more 'aesthetic evaluation

words' in their construction of knowledge, unlike previous studies across disciplines, which have shown higher frequencies of such features.

Moreover, the results of the previous studies of frequencies of attitudinal markers across disciplines are in contrast with Hyland's (2005b) findings. For example, Philosophy has a frequency of 8.9, Sociology has a frequency of 7, Applied linguistics has a frequency of 8.6 and Marketing has a frequency of 6.9 each per 1000 words; whereas in both BUK and UK corpora the frequencies of the feature do not exceed more than 2 times per 1000 words. This corroborates Becher's (1987: 264) argument that disciplinary discourse varies across disciplines through the use of specific terminologies and skills in which members of disciplinary community express and take up position on the assumptions of their disciplinary community. For instance, both corpora have less than two frequencies of attitudinal markers per 1000 words and in the previous studies across disciplines as reported above the frequencies of such features are more than 3 times per 1000 words. Thus, if we compared this result with the previous studies, we can say that the accounting PhD authors have used lower frequencies of attitudinal markers in the construction of knowledge. It might be possible this lower frequency could again be attributed to a lack of 'aesthetic evaluation' argument of Martin (2000: 142). In other words, this might be associated with an absence of aesthetic evaluative words. As noted above my study is a case study involving a small number of cases which means we cannot make a general conclusion on the use of attitudinal markers in the discipline of accounting in relation the construction of knowledge.

In terms of neutral epistemic stance marker still the results show that there are certain communalities and differences in using the features. For example, the BUK corpus has a frequency of 1.50 and the UK corpus has a frequency of 1.55 per 1000 words. Furthermore, only the BUK corpus has OPINE as one of the most frequent stance markers; whereas only the UK corpus has DESCRIBE as one of the most frequent stance marker. This indicates that there are certain differences in terms of using neutral stance markers between the corpora.

On the other hand, there are certain similarities or communalities in using the stance markers in that both the BUK and UK thesis writers have used a few restricted items from the typology of neutral stance markers although the typology of the feature in

this study is not large. As can be seen in Chapter Five the top three most frequent neutral stance markers in each corpus constitute over 78% of the total frequency of the stance marker. Furthermore, eight out of nine most frequent neutral stance markers in both corpora are similar with varying degree of frequencies (ARGUE, MAINTAIN, STATE, SEE, VIEW, CONTEND, NOTE and MENTION). This is again foregrounds the assertion that within disciplinary discourse there are certain communalities or differences in how members of the discourse community construct knowledge. I now turn to discuss qualitative findings in relation to research question four.

7.6 Qualitative (research question four)

In Chapter Four I clearly stated that this study is primarily concerned with the quantitative corpus-based analysis. However, I discussed in Chapters Three and Four many scholars have emphasised the importance of moving beyond the textual analysis to the context of writing in order to get more insights and explanations as to why members of specific discourse communities use the language the way they do (Bhatia, 1997, 1999, 2004; Baynham, 2002; and Hyland, 2002). I also stated that I intend to explore the context of writings of the accounting PhD authors (BUK) in order to get more insights on why none of the four authors use explicit self-mention features and why there are some differences and similarities between the six accounting PhD authors (BUK) in using stance markers.

I have noted in Chapter Six one of the possible reasons which might have constrained use of explicit self-mention features by accounting PhD authors is unequal power relations, as can be seen in the narrative of one of the informants, who does not use explicit self-mention features. He states his supervisor is of the view that accounting PhD authors are not authority in the field as such they could not make themselves explicitly present in their writing, suggesting the discipline of accounting (BUK), as well as the writing practices in the BUK are constraining their students to use personal epistemological stance in their writing. This resonates with what Bhatia (1997, 2004) argues contextual information in institutionalised academic and professional settings provides linguistic explanations; for example, ‘why do members of specific professional communities use the language the way they do? This exploration of the context affords us with more insights on why one author does not use explicit self-mention features in his thesis, which the corpus-based textual analysis could not

provide us. However, Hyland (2001: 224) asserts some disciplines ‘preferred patterns of expression’. Some may avoid the use of self-mention features on the basis that they want to align with a more positivist discourse (Hyland, 2005b). It is possible that the academic writing practices of the discipline of accounting in the BUK might have influenced by the positivist approach which has emphasised the construction of knowledge based on objectivity, while downplaying the notion of subjectivity in academic writing. In contrast, the UK corpus has more frequencies of explicit self-mention features, suggesting the accounting PhD authors (BUK) may be particularly constrained to use such features by some aspect of their socio-cultural context.

Furthermore, the results of the interviews indicate the traditional practices of the University are discouraging the use of explicit self-mention features because four out of the six authors do not use explicit self-mention features as can be seen in Chapter Five. The interview data shows three out of the six authors have such view and also one of the supervisors share similar view as can be seen in Chapter Six. This resonates with the assertion of social theory of discourse that the structure of specific discursive events is shaped by the institutional framework or social domain in which they are generated (Fairclough, 1992). Following this argument, the reluctance of four accounting PhD authors to use explicit self-mention features in their theses could be attributed to the institutional practices of discouraging the use of such features in academic writing. In other words, the writing practices of the University might be influenced by the positivist approaches, where they view or consider objective nature of academic writing is to detach the author from the text. Or the writer cannot make him/herself explicitly present in the text through the use of personal pronouns. This is also consonant with Mushin’s (2001) argument that speakers may take up a range of epistemological stances on particular issues ‘based on cultural conventions and interactive goals’ (pp: 59). It also resonates with the findings of McGrath and Kuteeva (2012) that writers are positioning their writing within the shared communicative values of the discourse community. Thus it seems that the accounting PhD authors are positioning themselves within the ‘shared local communicative values’ of their discourse community.

Moreover, in Chapter Six I have also noted that the narratives of two authors and one supervisor suggest they have limited knowledge or understanding that in academic

writing writers could assert their authority and claim ownership of their piece of writing through the use of explicit self-mention features. This limited knowledge might have contributed to the absence of explicit self-mention features in the four BUK theses as shown in Chapter Five. Furthermore, it might be possible this absence and lower frequency of explicit self-mention features can be attributed to the assumptions of the three primary participants, who are operating on implicit or partial explicit assumptions about academic writing, which are influenced by the inheritance of positivism as can be seen in their narratives. As noted above, positivists believe that the construction of knowledge is objective which backgrounds the inclusion of the subject in the text. As such their perceptions seem to be following this tradition. However, in the current interpretative trend emphasis is given to bring the subject into the writing, and hence the use of explicit self-mention features. Because scholars have argued academic writing in social sciences and humanities is personal and subjective it follows that writers can assert their authority by making themselves explicitly present in their writing, as well as claiming ownership of their piece of work (Ivanič, 1998; Hyland, 2005c, 2007; Becher, 1987; Becher and Trowler, 2001; and Groom, 2007).

Furthermore, none of the two documents (APH and GPSH) provide any detailed description of research paradigm. Because in the BUK theses as can be seen in Chapter Five, there is an absence of personal epistemological stance in four out of the six theses, suggesting they might have influenced by positivists approaches, which foreground objectivity in the construction of knowledge. This absence of the description of epistemological stance in their research module makes it difficult to understand what paradigm they have adopted in their research. In other words, what counts as knowledge in the discipline regarding objectivity and subjectivity in relation to explicit self-mention features in the construction of knowledge? (Cohen, Manion and Morrison 2013; and Wahyuni, 2012). It is possible the absence of personal epistemological stance in the four theses could be attributed to the absence of any explicit statements or assumptions of the nature of academic writing in both APH and GPSH documents, as well as in their research module.

In addition, the results of the interviews in Chapter Six also show five out of the six accounting PhD authors do not receive much written corrective feedback on the use

of linguistic markers of stance that the emphasis of the feedback is on traditional grammar rather than on functional approaches to language. This corroborates the results of the documents analysis above regarding written corrective feedback. It is possible the absence of much genre sensitive written corrective feedback, including the use of linguistic markers of stance might have influenced some of the accounting PhD authors as shown in Chapter Five in having absence and lower frequencies of linguistic markers of stance. This is again probably in line with what many scholars have argued that disciplinary communities are sub-cultures which have its own distinct practices and internal norms that members of the disciplinary communities are constructed and shared among themselves (Hyland, 2007; Nishana, 2010; Becher and Trowler, 2001), as well as that disciplinary conventions constrain the way people write (Nishana, 2010; Hyland, 2007; Breivega, Dahl and Flotum, 2002). This suggests the writing practices of the Department do not give much emphasis on offering written corrective feedback regarding teaching of functional approaches to academic writing, such as genre sensitive approaches. They give much emphasis on traditional grammar, morphological, as well as mechanical accuracy.

Furthermore, the contextual data indicates the accounting PhD authors received a few instances of written corrective feedback on the use of linguistic markers of stance. For example, one of their supervisors cautioned accounting PhD author to avoid using ‘the researcher’ as can be seen in Chapter Six and **appendix 6:1**. All the other written corrective feedback are concerned with traditional grammar. It might be possible that this absence of written corrective feedback on the use of linguistic markers of stance is one of the possible reasons of the variations of frequencies of linguistic markers of stance found between the six authors as Hyland and Hyland (2001: 185) argue that students’ written feedback plays significant roles in providing information ‘of channelling reactions and advice to facilitate improvements’.

Furthermore, Swales (1998) argues that publication is one of the sources of understanding contextual information of complex text. I noted in Chapter Four that in order to get more insights on the writing practices of discipline of accounting regarding the use of linguistic markers of stance, I used the reference corpus (UK). This study shows that accounting PhD authors (BUK) follow almost similar pattern with the UK corpus in using all categories of stance markers. For example, both corpora typically

have higher frequencies of hedges than the other stance markers, followed by boosters. This indicates they typically take up more tentative than other stances in their academic writing. However, there are differences as noted above, one striking difference between the BUK and the UK corpora is the use of personal epistemological stance- explicit self-mention features, the BUK corpus has lower frequency of the feature; whereas the UK corpus has higher frequency of the feature. On the other hand, the BUK corpus has higher frequency of booster and hedges than the UK corpus. This again foregrounds the assertion that disciplinary discourse varies across context.

In sum, this discussion in relation to research question four shows there are institutional and disciplinary factors which might have constrained or influenced the way the accounting PhD author's use of linguistic markers of stance in their theses. As noted above, the University and the Department are implicitly influenced by positivist approaches in their academic writing. It also suggests there is unequal power relations between the students and supervisors which make one of the students unable to use explicit self-mention features in his/her thesis. Some of the informants have partial knowledge of what constitutes the objective nature of academic writing, including the role and use of explicit self-mention features, even though we have stated above, they might have influenced by positivist approach. Their beliefs here are not about taking up positivist approach rather some of them may just not know whether is appropriate to use it in academic writing as can be seen in Chapter Six.

7.7 Summary of the chapter

In this chapter I have discussed the general findings of this study in relation to research questions and existing literature. As noted above, I introduce the new analytic category, influenced by Mushin's factual epistemological stance, to supplement Hyland's theoretical framework of stance, finding that none of the previous theoretical frameworks of stance I have examined in academic writing talk about neutral epistemic stance marker. Regarding research question one, the results show there are certain differences and communalities between the accounting PhD authors' use of stance marker. For example, only two out of the six authors use explicit self-mention features. In terms of similarities all the six authors use higher frequencies of boosters in their results and discussion sections; whereas in their conclusion sections they all use higher frequencies of hedges than the other categories of stance markers. This

study contrasts previous studies particularly the use of explicit self-mention features, where previous studies have used higher frequencies of explicit self-mention features and only two out of the six accounting PhD authors have used explicit self-mention features with a lower frequency in this study. In relation to research question two, the results indicate there are variations regarding the use of linguistic markers of stance between the six authors. This shows intra-disciplinary variation regarding the use of linguistic markers of stance, which might have influenced by the individual writing styles and levels of exposure to reading relevant literature. In terms of research question three, still the results indicate there are certain differences and communalities in terms of using stance markers between the BUK and UK corpora as can be seen in Chapter Five. The fourth research question relates to the contextual data, showing there are some contextual factors which might influence the use of stance markers by accounting PhD authors (BUK). This affirms the assertion that disciplinary discourse and the use of linguistic features vary across contexts, genres and disciplines, suggesting influences on the BUK writers' stance marking practices. It is thus consonant with Fairclough's (1992: 64) assertion that 'discourse is shaped and constrained by social structure at all levels'; where the accounting PhD authors are positioning themselves within their 'shared local communicative values'. I now turn my attention to concluding chapter of this study.

Chapter eight

8.0 Conclusion

8.1 Introduction

In this Chapter, I first provide a summary of the major findings of this study. I then articulate the contribution of this study. I then move to discuss research implications and teaching implications for the study. I then conclude the Chapter by discussing the limitations of the study, as well as offering some recommendations for further research.

8.2 Summary of the findings

In this study I have conducted a quantitative corpus-based textual analysis, as well as qualitatively exploring the context of writings of the accounting PhD authors' (BUK) use of linguistic markers of stance. This combined approach provides us with a richer understanding on the variations of frequencies and use of linguistic markers of stance between the accounting PhD authors (BUK). It also provides insights on why the accounting PhD authors investigated might use lower frequencies or absence of using explicit self-mention features. It also indicates there are certain communalities and differences in using stance markers between the accounting PhD authors (BUK).

As discussed above one of the major findings of this study is the introduction of an analytic category of stance marker into Hyland's theoretical framework, influenced by Mushin's factual epistemological stance. As argued above none of the previous frameworks of stance I have examined talk about this stance category in academic writing. As noted above this new analytic category, neutral epistemic stance is about taking up a neutral stance by academic writers towards propositions or informational content. As claimed above the new category does the work of 'objectivity' because one of the things that academic writers needs to report statements as plain fact. As discussed above, in my systematic data analysis of the BUK theses I found such kind of features. I will now summarise the findings in relation to four main research questions.

1. What variations of frequencies of linguistic markers of stance typically exist between accounting PhD theses (BUK)?

In addressing this research question, I used a quantitative corpus-based textual analysis to identifying variations of frequencies of linguistic markers of stance between the accounting PhD authors' theses (BUK). The results of the concordance analysis show there are some differences and similarities in using stance markers. One of the remarkable findings in terms of differences is the unusually low to non-existent use of explicit self-mention features between the accounting PhD authors where only two (BUK 4 and 5) out of the six authors use explicit self-mention features in their theses. Furthermore, three BUK authors (1, 2, and 4) use higher frequencies of hedges than the other categories of stance markers; whereas BUK authors 5 and 6 use higher frequencies of boosters than the other stance markers; and BUK author 3 uses same frequencies of both booster and hedges. On the other hand, all the six authors (BUK) use higher frequencies of hedges and boosters than the other categories of stance markers. For example, in their results and discussion sections they all use higher frequencies of boosters than the other categories of stance markers; whereas in their conclusion sections they typically use higher frequencies of hedges than the other categories of stance markers. This shows within the discourse community communalities or differences could exist.

2. What variations of use of linguistic markers of stance typically exist between accounting PhD theses (BUK)?

With regards to research question two the results of the corpus-based textual analysis still show there are certain similarities and differences in using stance markers between the accounting PhD authors (BUK). In terms of similarities as shown above all the six authors use a few restricted items from the typology of stance markers. However, there are differences in using some stance markers. For example, as shown above only BUK author 6 uses MENTION and only BUK author 4 uses CONTEND, as well as only BUK authors 1 and 6 use DISCOVER among the top ten most frequent stance markers. This clearly shows certain similarities and differences in using the stance markers between the authors.

3. What variations of frequencies of linguistic markers of stance typically exist between accounting UK and BUK corpora?

The results of the comparative corpus-based analysis still indicate there are some communalities and differences in using stance markers between the BUK and the UK corpora. In terms of communalities both corpora have higher frequencies of hedges than the other categories of stance markers. Furthermore, both corpora have lower frequencies of attitude markers, explicit self-mention features and neutral stance markers. On the other hand, there are some differences in using the features between them. For example, the BUK corpus has higher frequencies of hedges and boosters than the UK corpus; whereas the UK corpus has higher frequencies of attitude markers, neutral stance markers and explicit self-mention features. This result also corroborates scholars' assertion that disciplinary discourse, epistemology, as well as linguistic features vary across disciplines, as previous studies reviewed in Chapter Three show there are quite such differences across disciplines. In other words, my study shows that disciplinary discourse and epistemology, as well as linguistic features vary across disciplines, genres, as well as context of writings.

4. What possible contextual or epistemological reasons might influence the accounting PhD authors' (BUK) use of linguistic markers of stance?

Regarding research question four, the contextual data indicates there are certain factors which might have constrained or influenced the way that the accounting PhD authors' use of linguistic markers of stance as can be seen in Chapters Six and Seven above. These factors could be some of the possible reasons that none of the four accounting PhD authors (BUK) use explicit self-mention features and the other two authors only use lower frequencies of explicit self-mention features. For example, some of the narratives of both students and supervisors as shown above the traditional practices of both the University and Department of Accounting discouraging the students to make themselves explicit present in their theses through the use of personal pronouns. The narrative of one of the students again shows there is unequal power relationship between the students and supervisors discouraging him/her to make himself/herself explicitly present in his/her thesis. Furthermore, the variations of frequencies of stance markers between the authors could be attributed to the contextual factors. For example, some of the accounting PhD authors as shown in Chapter Six claim that they learnt the use of stance markers through their exposure to reading relevant literature, indicating an absence of explicit teaching of stance markers. In addition, as discussed

above, none of the postgraduate documents explicitly provide detailed description of research paradigm. As shown in Chapter Five only two out of the six authors use personal epistemological stance in their theses, suggesting they might have influenced by positivist approaches, which foreground objectivity in the construction of knowledge. The absence of the description of epistemological stance in their research module makes it difficult to understand what paradigm they have adopted in their research. As argued above, the absence of explicit self-mention features in the four theses could be attributed to the absence of any explicit statements or assumptions of the nature of knowledge they believe in.

This contextual data shows further that the notions of genre, discipline, discourse community, as well as communicative purpose should be viewed as plural and complex (Thompson, 2001). In the sense that disciplines contain diversity and conflict, while genre is not imply a single fixed model; and discourse communities exist at different levels of coherence, as well as communicative purpose in genre exemplars is not unitary rather it is a complex entity (Thompson, 2001: 187).

Having briefly summarised the major findings of this study I now turn to discuss the contribution of the present study.

8.3 The contribution of the present study

As noted above, one of the academic English mechanisms for effective academic writing is the marking of stance. There is a particular lack of such published research on the use of linguistic markers of stance in the discipline of accounting in the Nigerian context particularly at Bayero University, Kano.

In addition, most of the previous studies were typically not on genre-analytic research into the PhD thesis; and some only focussed on specific sections of the PhD thesis. For example, Ahmad and Mehrjooseresh (2012) examine stance adverbials in engineering theses' abstracts of second language writers in Malaysia. It is a corpus-based study of 30 PhD theses. Kondowe (2014) investigates hedges and boosters in the discipline of literature. It is a corpus based of sixty PhD theses' abstracts. Charles (2006a) examines the construction of stance in reporting clauses in 16 PhD theses written by native speakers of English across two disciplines. However, Charles's study is on native speakers of English, as well as reporting clause rather than linguistic

markers of stance. Others investigate specific macrostructures rather than the whole theses. Moreover, there is an absence of such research in the discipline of accounting. This study in contrast investigates the variations of frequencies and use of linguistic markers of stance between the accounting PhD theses (BUK) across the whole of their macrostructures. The results are then compared with four UK theses within the same discipline of accounting in order to get more insights on the use of stance markers across contexts (**see details in Chapter Five**).

Thus, this study contributes to the ongoing literature on the use of stance markers in academic writing, as noted above, it extends Hyland's framework by proposing the inclusion of an additional analytic category, influenced by Mushin's factual epistemological stance. This additional category, termed here neutral epistemic stance marker is about taking up a neutral stance towards propositions or informational content in academic writing. None of the previous frameworks of stance I have examined talk about neutral epistemic stance.

Unlike other studies which deal only in parts of theses, this study deals with theses as complete texts in order to add our understanding and knowledge on the use of linguistic markers of stance between the accounting PhD theses (BUK) across their macrostructures. One of the objectives of this study is that it thus assesses the degrees of frequencies of linguistic markers of stance across the whole macrostructures in the BUK theses, providing a more comprehensive picture of the distribution of linguistic markers of stance in these theses. It also contributes to the debates which foreground that disciplinary discourse, epistemology, and the use of linguistic features vary across disciplines, genres, as well as contexts. Thus it can be seen in Chapters Six and Seven that not only disciplinary discourse could influence or constrain the use of linguistic markers of stance; rather the contextual and epistemological factors could constrain or influence the use of such features as evidenced in this study; where unequal power relationship between the lecturers and some students constrained the latter from making themselves explicitly present in their theses. In addition, the traditional practices of both the University and the Department constrain some authors from making themselves explicitly present in their theses through the use of explicit self-mention features.

The study concludes by advocating the introduction of degree programme on EAP/ESP into the Nigerian universities, which would assist teaching academic skills to various disciplines. It also recommends corpus-based studies of academic texts, which could further assist our knowledge and understanding on the variations and use of linguistic markers of stance across rhetorical sections of academic texts, particularly accounting PhD thesis in the Nigerian context and elsewhere.

In conclusion, this study provides an account on what linguistic markers of stance are more frequently used in the discipline of accounting across macrostructures of the BUK theses in the construction of knowledge. This could probably provide a useful model in accounting academic writing courses informed by a functional approach to language, as well as providing a starting point for developing frameworks for future studies in applied linguistic research particularly into PhD theses in the discipline of accounting.

8.4 Research implications

8.4.1 Implications for tertiary education policy markers in Nigeria

The contextual data indicates that there is a lack of explicit statements on the epistemological belief of both the University and Department on what counts as knowledge. There should also be raising of awareness of both the students and supervisors about the epistemological issues in the construction of knowledge and their implications for academic writing in their research methods course. This could probably assist both the students and supervisors to improve their academic writing drawing on functional approaches.

The contextual data again shows that the traditional practices of both the University and Department discouraging the students from making themselves explicitly present through the use of personal pronouns in their theses. One of the possible ways of raising the awareness of both the students and supervisors is through awareness raising concerning disciplinary discourses across disciplinary communities. What I mean here both the students and supervisors should be interacting with their members of disciplinary communities across the globe by attending conferences, and partnership in related research activities. This could also raise the awareness of both the students and supervisors regarding functional approaches to academic writing, influencing

issues such as the use of personal pronouns in academic writing. Moreover, it will also raise the awareness of the students in relation to the social construction of the PhD.

The Department should be organising seminars and workshops on academic writing. Because the contextual data shows there is a lack of workshop or seminar on academic writing, rather the seminars and workshops are specifically on the discipline of accounting. Organising these seminars and workshops periodically could further raise the awareness of both accounting students and their teachers on academic writing, as well as functional approaches. In addition, the contextual data indicates there is an absence of in-service training for the members of staff particularly on the academic writing. The University and Department should be organising and sponsoring an in-service training for the members of the academic staff in order to update their knowledge. For example, some of the narratives of the informants indicate that there is a need to update their knowledge of academic writing, such as their limited knowledge or unexamined assumptions of the objective nature of academic writing. Another instance is the nature of offering feedback to the students; the accounting PhD supervisors are mainly concerned with the traditional grammar rather than functional approaches that might help students understand the importance of stance in their writing. Thus, there is a need for a regular in-service training for members of staff, which would raise their awareness on the nature of academic writing, including offering written corrective feedback to students.

In addition, there should be explicit statement in both postgraduate documents of the University and the Department regarding the epistemological assumptions informing academic writing both in relation to objectivity and the role of subjectivity. As their contextual data in Chapter Six suggests there is an absence of explicit discussion of the nature of academic writing. This would help raise the awareness of both teachers and students on the nature of academic writing. It could also raise supervisors' awareness on offering written corrective feedback on the use of linguistic markers of stance, and functional approaches; rather than traditional grammar.

Furthermore, the contextual data indicates in Chapters Two and Six that there is an absence of the EAP/ESP programme for accounting students and Hyland (2002: 393) argues that the essence of the ESP programme is to equip students with 'the communicative skills to participate in particular academic and professional cultural

contexts'. It follows that the National Universities Commission (NUC) should be encouraged to incorporate the EAP/ESP programme for accounting purposes, as well as other disciplines in the Nigerian universities' curriculum on the premise that rhetoric must be 'appropriate and effective' with 'the epistemology and goals of the community you are participating', as well as that language must be 'harmonious' which will conform to 'the epistemological commitments of one's audience' (Bazerman, 1988: 323-324). The NUC should also encourage the Nigerian universities to establish degree and postgraduate programmes on the EAP/ESP. This could provide a solid foundation for improving academic writing of students across disciplines, as such the accounting students could improve their academic writing, as well as other functional approaches. The rationale for this is that students could be taught functional approaches to academic writing rather than only traditional grammar.

Having established the programme which would provide the manpower for teaching the EAP/ESP in the Nigerian universities, the NUC should be encouraged to incorporate the EAP/ESP programme in the Nigerian universities' curriculum. Because the contextual data indicates that the GEAP is being taught across all disciplines and the ESP is being taught as one module to only Bachelor of English students. If the programme is incorporated in the curriculum across disciplines the EAP/ESP teachers will be specifically devoted to the teaching of academic writing for that particular discipline, which might help address some of the problems identified in this thesis. The focus of the teaching would be a genre sensitive as well as other approaches such as functional grammar rather than traditional grammar. Moreover, it would also raise the awareness of both the students and teachers in relation to offering written corrective feedback to students.

8.4.2 Implications for language educators

This study has several teaching implications for language educators. The contextual data in Chapters Six and Seven show that some of the accounting PhD authors do not receive written corrective feedback regarding their use of linguistic markers of stance. Accounting PhD supervisors in collaboration with the EAP/ESP teachers should concentrate their written feedback on functional aspects of academic writing, such as genre and stance-taking rather than only grammatical and mechanical accuracy errors. Moreover, the results of the quantitative corpus-based textual analysis indicate what

specific linguistic markers of stance are more frequently used in the discipline of accounting. This knowledge could be used by the ESP teachers to design teaching materials for students of discipline of accounting in relation to the construction of knowledge.

Furthermore, the ESP/EAP teachers in collaboration with teachers of accounting should sensitise and raise the awareness of the students on the social construction of the PhD thesis. For example, as noted above, in the literature section, this social construction involves many activities, like supervisor and student interaction on written corrective feedback provided to the students. Moreover, they should also raise the awareness of the students on the institutional/social practices in relation to the construction of the PhD thesis, such as the norms and conventions of the discourse community, and any other activities which can contribute to the formation of the PhD discourse. For example, this awareness raising should address questions such as: what is the epistemological assumption of the discipline of accounting in relation to the construction of the PhD thesis?

In addition, the result of the corpus-based analysis shows that there are variations of frequencies and use of stance markers between the accounting PhD authors (BUK), including lower frequencies and use a few restricted items from the typology of stance markers. The ESP teachers should have access to a sample of reference corpus of accounting PhD theses and other accounting academic discourse written by writers from a wider pool of global market of academic publishing. Having obtained the corpus, the EAP/ESP teacher should develop a model of instruction using a Vygotskian approach. Students could be presented with concordance lines output of a wide range of linguistic markers of stance from this reference corpus. These concordance lines could be extended to at least more than five words in either side of the nodes, which would allow more examples in the cotext/contexts. Or the students could be provided with a small size of the reference of e-corpus. The EAP/ESP teachers should demonstrate their students how it works. They could then ask the students to identify some of the linguistic markers of stance themselves and to speculate some of the possible reasons for the choice of particular stance markers, as well as rhetorical purposes (Thompson, 2001; and Thompson and Tribble, 2001). For

example, below are concordance lines from the UK corpus which teachers could engage their students in a practical exercise to identifying linguistic markers of stance.

N Concordance

1 effect around our event dates. Also, our study focuses on dates surrounding
2 and the spillover effect around our event dates. Also, our study
3 firms in their levels of tax avoidance over our sample period. In addition, under
4 dates we believe are key dates to test our research questions. 7. Conclusion
5 only speculate regarding the source of our lower estimates of the increase in U.
6 formula apportionment system. Our findings indicate a more modest
7 with the reputation hypothesis. Our findings are subject to certain
8 , the prime suspect is clear since our study relies on financial rather than
9 reporting policies. In the end, many of our results are disturbing. The majority
10 , and current stock price, in particular. Our analysis suggests that managers
11 on reliability of the accounting numbers. Our paper suggests that the focus
12 than real economic sacrifices. However, our evidence suggests a preference for
13 future. The most surprising finding in our study is that most earnings
14 management and voluntary disclosure. Our interview and survey evidence
15 value to achieve smooth earnings paths. Our study also includes a small sample
16 short-term earnings benchmarks. To our knowledge, such unambiguous
17 of IFRS adoption and neither aspect of our analysis (IFRS, Product model)
18 is currently under investigation and our study contributes to this area of
19 of future bad accounting news. Our finding of some positive valuation
20 & Wee, in press; Horton et al., 2008). Our study thus complements those
21 Horton, 2007; Landsman, 2007) so our evidence may provide explanations
22 between IAS 23AT and IAS 23BT. Our study also identifies four policy
23 and complex (Benston et al., 2006). Our empirical analysis complements
24 when such benefits might be larger. Our findings have important implications
25 programs they deliver. 5. Conclusion Our study contributes to the growing
26 obvious countries in which to conduct our study, given their history of asset
27 industries. The generalisability of our findings is limited by the small size
28 way we measure such an association, our “no change” result using the
29 set of post-IFRS observations to base our analysis on. An updated longitudinal
30 options in the post 2005 setting, so our evidence provides insights for users
31 be measured at amortised cost. Our results are informative about
32 nature of firm assets and operations. Our results confirm that, as proposed
33 countries differences to continue. Our results show companies in two

Figure 21: Concordance lines from the UK corpus of our in the centre

The results of the quantitative corpus-based analysis of the BUK show only two (BUK 4 and 5) out of the six authors use explicit self-features and with a lower frequency.

This concordance could provide practical knowledge on how such features could be used for different rhetorical purposes in academic writing. By engaging students in such exercise mentioned above learners could improve their use of such features in their writing. Furthermore, as shown in Chapters Five and Seven that all the six accounting PhD authors (BUK) are more frequently used ‘weaker boosters’ which do not show absolute or total commitment to the reliability of informational content. The accounting students should be engaged in a practical exercise with the Keyword in context facility as in WordSmith Tools (1996), by providing a wide range of boosters, which could show how writers are expressing their points of view in assertive ways or absolute commitment to the reliability of the informational content such as:

N Concordance
 1 Sheng (1998); Lankford & Parsa, (1999) **asserts** that reliance on outsourcing is
 2 & Ngamtampng, 2012). They **assert** that these arrangements arc
 3 to be a more efficient alternative. They **assert** that market exchange provides
 4 than market prices. Williamson (1975) **assert** that if using the markets resulted
 5 by its employees. . Corem, (2008) **assert** that there has been extensive
 6 of correspondence between these **assertions** and established criteria by
 7 evaluating evidence gathered relating to **assertions** made by management about
 8 of correspondence between those **assertions** and established criteria with
 9 and evaluating evidence in terms of **assertions** concerning economic

Figure 22: Concordance output from BUK corpus of ASSERT in the centre

N Concordance
 1 to earn income in low-tax countries.5 **In fact**, multinational firms are often
 2 and Loretz (2007, 2008a, 2008b). **In fact**, formulary apportionment is the
 3 Schloemer (1997) and Wheeler (2001) **in fact**, found that accountants were
 4 teachers gain access to the latter two. **In fact** Richter (1996) agrees with us, in

Figure 23: Concordance output from UK corpus of IN FACT in the centre

N Concordance
 1 than simply not disclosed. Thus, we **believe** the not applicable category
 2 , although we have no evidence to **believe** that the number of early
 3 earnings announcement tests. We **believe** that long-window association
 4 accounting standards. We **believe** these to be reasonable
 5 earnings benchmarks because we **believe** that this setting is particularly

Figure 24: Concordance output from UK corpus of BELIEVE in the centre

N Concordance

1 results (O'Leary, 1996). Without the clear guidelines, auditors will continue
2 , it is important for auditors to have a clear understanding of these concepts.
3 and financial auditing 'is not always clear' if looking at the audit practices in
4 and effectively. As can be seen, clearly all the definitions addressed
5 III. Based on the above discussion, it is clear that economy, efficiency and
6 efficient and effective is obviously not as clear- 102 Chapter 4 The Performance
7 gap in relation to performance audit. Clearly, performance auditing did not
8 (p.74). Based on the discussion above, clearly, the similarities and differences
9 began. The researcher also made clear to the participants that at any time
10 wisely)21. Additionally, this Act clearly prohibits auditors to question the
11 and its limitations. The Act does not clearly state the objective and
12 (1988) suggesting the report should be clear, dispassionate, constructive and
13 as one provided by a competent auditor. Clearly, for auditors to be considered as
14 . E-3). From the explanation above, it is clear that competence depends on the
15 the assets of the company' (p.43). Clearly, the shifting of responsibility is a
16 such work, and its characteristics more clearly in the public gaze can serve, in
17 the quality of audit services' (p.157). Clearly, from the discussion above, the
18 . Based on these definitions, it is clear that auditor competence is
19 in a way that make the standards clear and easy to understand for the
20 to private firms. Therefore, it is clear that the performance audit arises
21 and direction of this audit is very clear. It is an important tool in
22 misstatement of financial statement. Clearly, there is a gap between user
23 to the company (audit committee). Clearly, there is a wide gap in terms of
24 to parliament. This requirement is clearly highlighted in the NAD's auditing
25 for the 'other users' group was not as clear as for the auditors and PAC
26 to the sector, race, and state was also clearly mentioned. Another interesting
27 In terms of presentation, the report clearly followed the format outlined in
28 that the auditors were all fully clear and collectively understand the
29 economy audit found that there was no clear indication that this part had been
30 observation was that the report clearly identified the problems on the
31 . The objective of the study was also clearly stated which was to determine
32 claim that the audit report includes a clear written statement of the auditor's
33 important to be consistent and to have clear auditing standards and guidelines,
34 of services offered to auditees and clearly define those management
35 and some of the responses were not as clear as those of auditors. For example,
36 than other users, although not as clear as the auditors. This might be due
37 users agreed that the audit objective is clearly stated in every audit report.
38 3) As shown above, there is a clear disagreement between auditors
39 report." (Auditor 1) "In the guideline, it clearly states auditors and audit
40 has an extra capacity of staff and a clear line responsibility for every auditor.
41 , the failures of auditors to express clear and firm opinions on certain
42 the incidence of fraud. These remits are clearly stated in the NAD's auditing
43 below: "Not many people are clear as to our role and management's
44 of findings indicated that the gap clearly resulted from auditor's deficient
45 the objective of the audit did not clearly 218 Chapter 7 Audit Reports

Figure 25: Concordance output from UK corpus of CLEAR in the centre

N Concordance
1 same. In general, this preference is as obvious to them as saying, “good is
2 reinvested. Second, the firm has no obvious interest in increasing earnings
3 later without the catch-up being obvious to investors or being painful,
4 and Cherry (1993) point out “. . . obviously, we are dealing somewhat
5 levels seem to bounce around with no obvious dominance between Local

Figure 26: Concordance output from UK corpus of OBVIOUS in the centre

Figure 27:5 Concordance output from the UK corpus of contend in the centre

N Concordance
1 and transformed’ (p.300). They contend that audit as a social practice
2 result of the ‘political game between two contending parties’ (p.84), between the
3 of confidentiality, fees and quality. They contend that government agencies
4 Lofland, 1995). Guba and Lincoln (1998) contend that face-to-face interviews are
5 from verifiable premises. Therefore, he contended that accountants, whose
6 report. Debreceeny and Gray (1999:342) contend that Statement of Auditing
7 (Hofstede, 1991). Hatem (2006:205) contends that Egyptians operate in
8 and Courtis, 1999:36). The researcher contends that disclosure indices used

Figure 28: Concordance output from UK corpus of CONTEND in the centre

N Concordance
1 or time invariant effect. The P-value confirms the presence of this, giving its
2 statistical significance. This further confirms that the effect of these
3 with the set of residuals. It also confirms that the instrumental variables
4 the models are significant at 1%. This confirms that all the explanatory
5 in respect of the Sargan test, thereby confirming the validity and acceptability

Figure 29: Concordance output from UK corpus of CONFIRM in the centre

These samples of concordance output of a wide range of boosters which show absolute or total commitment to the reliability of the informational content could assist students to improve their use of linguistic markers of stance. As such teachers and ESP course material designers should pay more attention in such features in order to assist their students to use a wide range of boosters.

Moreover, these practical skills and knowledge could raise the awareness of the students in relation to the patterns of using linguistic markers of stance, which are

peculiar to the discipline of accounting. Thus, they could be able to express their own claims and arguments which are in conformity with their disciplinary discourse.

In addition, the EAP/ESP teachers should collaborate with the teachers of accounting in offering written corrective feedback, which could be genre sensitive, through adopting other academic writing approaches such as functional grammar rather than traditional grammar.

8.5 Limitations for the study and further research

There are several limitations for this study. This study is specifically concerned with the thesis-as-a-product, although it has explored the context of writings to some extent. However, there is a lack of data from this research which could provide more insights on the processes of writing a thesis or thesis-as-a-process. This could supplement the results of the research, which could provide more ‘thick descriptions’ on the use of linguistic markers of stance by the accounting PhD authors (BUK).

The corpus design for this study is not large as can be seen in Chapter Four, the main corpus (BUK) contains six accounting PhD theses of 218,000 words, and the UK corpus has four theses of 256,000 words. I intend to expand the size of all the two corpora in future research, although the main findings of this study would probably remain intact. However, expanding the size of the corpora would provide us with more insights on what linguistic markers of stance the discipline of accounting are more frequently used in the construction of knowledge.

In addition, the notion of representativeness in corpus design is another concern for this study, although Nishani (2010: 226) argues that ‘no matter how carefully a corpus is constructed, it can only ever be representative of a language or language to a very limited degree’. Following this, I believe that if I have chosen a different set of accounting PhD theses or sub-disciplines, it is possible the results might have different findings. I acknowledge that representativeness is very important for the construction of a corpus. However, in practical term we can only approximate a corpus design not fully achieve it. Representativeness is not a problem if a researcher is constructing a corpus which could represent a specialised discourse community as in the case of this study.

Moreover, in this study I have investigated a PhD genre and compared with UK theses within the same discipline. In order to make a broader claim or generalisation on what linguistic markers of stance the discipline of accounting are more frequently used in the construction of knowledge, a further study would expand to other genres in accounting, such as review articles, research articles, textbooks, lectures and so forth. This could provide more insights on the use of linguistic markers of stance in the discipline of accounting.

Furthermore, this study investigates what linguistic markers of stance are more frequently used in the discipline of accounting and explores the context of writings of the accounting PhD authors (BUK). Other studies are conducted on some related disciplines to the discipline of accounting; however, they are based on corpus-based analysis, as well as on native speakers of English. I believe conducting comparative research on some disciplines/sub-disciplines (e.g. Marketing, Business Management, Taxation, and Financial Management) by combining both the qualitative and quantitative data could provide more insights on the use of linguistic markers of stance in the disciplinary discourse of such disciplines.

8.6 Concluding remark

This study recommends more corpus-based studies of accounting academic texts. This could further assist our knowledge and understanding on what linguistic markers of stance are more frequently used in different rhetorical sections of academic texts, particularly accounting PhD thesis in the Nigerian context and elsewhere. It also recommends raising of awareness of both the students and supervisors of accounting in relation to the functional aspects of academic writing, such as stance markers. It also recommends raising of awareness of the students on the institutional/social practices in relation to the construction of the PhD thesis, such as the norms and conventions of the discourse community. For example, as noted above, what is the epistemological assumption of the discipline of accounting in relation to the construction of the PhD thesis? It also advocates, based on the research, an introduction of degree programme on EAP/ESP into the Nigerian universities, which could assist teaching academic writing skills to various disciplines and improve the quality of thesis-writing.

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Appendices

Appendix 4:2 linguistic markers of stance in the pilot study

Frequencies of stance linguistic features in the pilot study per 10, 000 words

Sno	Category	Student one	Student two
1.	Boosters	48	44
2.	Hedges	66	50
3.	Attitude markers	10	15
4.	Self-mentions	09	02
	Total	133	111

Appendix 4:3 Scheme of work for the individual interview pilot study

Number of participants: two

Recruitment method: Nigerian PhD students at the University of Leeds, who have passed their upgrade documents.

Venue: interviewees' rooms

Date: 6th November, 2015 (PhD student one), and 8th November, 2015 (PhD student two).

Estimated period: 45 minutes each

Recording device: audio-recorder

Mode of interviewing: semi-structured with expected probes and prompts.

1. Setting the scene: face-to-face seating, soft drinks and dry-meat (kilishi), and ice-breaking
2. Ground rules: Dear participant, thank you very much for participating in this study which seeks to investigate how accounting PhD authors in Nigerian university engage through writing in an interpersonal interaction with readers and organise informational contents in their theses. This interview is not meant to critique your work, rather is to provide me with more insights on the efficacy and suitability of my research instruments. Please you will bear in mind that this interview is an interactional, some responses can lead to eliciting more questions. You should also remember that all the data to be generated during this interview will be used for the purpose of this research only. With regard to the issues of confidentiality, anonymity, as well as your right to withdraw without giving any reason, you can refer to the information sheet. After you have read the information sheet; can you sign the consent form?
3. Tuning the instrument: Kleiber asserts that 'this initial work of exercising voice is analogous to a conductor allowing the members to tune their instruments'; I will begin the interview by engaging the interviewee in pleasantries.
4. The interview: the questions of this interview reflect two phases of interview of the main study

Appendix 4:4 Reflective report on the individual interview (pilot study)

Reflective report on the individual interview (Pilot study)



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This pilot study was recruited two participants, who handed in their PhD Upgrade documents for linguistic analysis, as well as participated in an individual interview.

I discussed with my supervisors on the pilot study scheme of work. I prepared the semi-structured questions guide and forwarded it to my supervisors for feedback. After I had received the feedback, I effected some changes. I conducted the individual interview with both participants on different days: 6th and 8th November, 2015.

This pilot study provides me with more insights on the efficacy and suitability of my research instruments and the students' understanding of the stance taking practices. For example, one of my participants handed in a hard copy of his Upgrade document, which was very difficult to convert into electronic copy. I had to contact him in order to provide me with electronic copy. The other student's copy was in PDF file, though it was not an image; I found it easy to convert it into text file. Considering Nigerian context, in the event that some PhD authors may not have electronic copy of their theses; I plan to pay 'Business Café' in order to word-process it. This study reveals that two interview questions were found difficult for participants to understand; as such the questions have been rephrased (see **4.1 report on pilot study**).

In conclusion, I have learnt a lot from this pilot study which will help me in the main research; for example, as I mentioned above, two questions were found difficult for my participants and I have rephrased them. I have realised that some of the PhD theses maybe found in hard copies, which I plan to pay for word-processing. This pilot study selected some of the interested points of the main research and does cover all the points of the main research.

Appendix 4:6 Participant's information sheet

Participant's Information Sheet

Authorial Stance in Accounting PhD Theses in a Nigerian University

You are being invited to participate in a research project. It is pertinent to know and understand why this research is being conducted and what it will involve, before you make any decision whether to take part or not. Would you mind to take time to read the following information? In the event that there is anything which is unclear or if you would like more information; you can ask us. Please take time to decide whether or not you wish to take part

Who is the researcher?

My name is Sani Yantandu Uba. I was born in Kano state, Nigeria. I am currently a PhD student at the University of Leeds, United Kingdom. I am conducting a research on *Authorial stance in accounting PhD theses in a Nigerian university*. In this study, stance means how accounting PhD authors take up a position on the informational contents or propositions presented in their theses; and also how they engage in an interpersonal interaction with their readers by employing specific linguistic features.

What is the purpose of this research?

This research aims to explore and gain insights on how accounting PhD authors engage in an interpersonal interaction with their readers and organise informational content in Bayero University, Kano, Nigeria (BUK). This study would also improve knowledge of stance linguistic features, as well as providing relevant practical insights to other postgraduate students in Nigeria. Moreover, the findings of this research would improve the English for Academic Purposes (EAP) / English for Specific Purposes (ESP) pedagogical materials; as such both learners and teachers could improve their performance in relation to teaching and learning.

If you are interested to participate, you will be asked to present your thesis for linguistic analysis only and you will be invited for an individual interview in a few weeks.

Why have I been chosen?

You have been chosen because you meet the criteria for participation in this research. You are either a successful accounting PhD author, or an accounting PhD supervisor, or a postgraduate accounting research lecturer in a Nigerian university with a successfully completed PhD in accounting.

Do I have to participate?

You may either decide to participate or not. If you do decide to participate, you will be given this participant information sheet to keep; and you would be asked to sign a consent form. You can withdraw at any time, without giving any reasons.

How could I participate?

In this research, there are two kinds of participation, if you are an accounting PhD author, your PhD thesis will be collected for linguistic analysis only; and two separate interviews will be conducted with you for 60 minutes each. The first interview will be conducted before the analysis of your thesis and the second interview after the analysis of your thesis. If you are either an accounting PhD supervisor or an accounting postgraduate research lecturer a 60-minute interview will be conducted with you.

Are there any risks or disadvantages of participate?

There are no possible risks or disadvantages of taking part in this study.

Are there any possible benefits of taking part?

There are no material benefits for participants. This study would probably provide you with more insights and knowledge of academic writing, including knowledge of genre and functional grammar, such as the use of stance linguistic features in the accounting disciplinary discourse. In addition, the findings of this research would improve the English for Academic Purposes (EAP) / English for Specific Purposes (ESP) pedagogical materials; as such both learners and teachers could improve their performance in relation to teaching and learning.

How will the information to be provided be kept confidential?

All the information which you provide during this study will be kept strictly confidential. The study will focus on linguistic features only. Your name will not appear in any publications or reports.

What will happen to the findings of this study?

The findings of this research will form part of the researcher's PhD thesis at the University of Leeds. It will also be used for presentation at local or international conferences as well as publications.

Will my voice be recorded? If yes, how will the recorded media be used?

Of course, your voice will be recorded and used. The audio recordings will be used only for analysis. Any other use besides this, a written permission will be requested from you. You may note that the access to your original voice recording is restricted to this research; no one outside this study will be allowed to access it.

Contact for further information

Should you require any questions or further information, please do not hesitate to contact the researcher at: ed10su@leeds.ac.uk and +447467791095; +2348033177299

This doctoral study is supervised by Prof. Mike Baynham M.Baynham@education.leeds.ac.uk and Dr Simon Green S.J.M.Green@leeds.ac.uk (EDU)

Thank you very much for taking the time to read through this information sheet and I look forward to working with you on this research project.

Appendix 4:7 Accounting PhD author's consent form

Accounting PhD author's consent form

Consent to participate in a research entitled:

Authorial stance in accounting PhD theses in a Nigerian university

	Please write your initials next to the statements you agree with
I confirm that I have read and understood the information sheet which explains the above study and I have had the opportunity to ask any questions about the research.	
I understand that my participation is not compulsory, which I can withdraw at any time without giving any reasons.	
I agree to participate in the above research and I will inform the lead researcher should my contact details change.	
I give permission for the interview to be audio-recorded.	
I understand that the data to be collected from both the thesis and interview will be kept strictly confidential; and my name will not appear in the research materials as well as be identified or identifiable in the report(s) that emanate from this study.	
I agree that the data to be collected from me to be used in Sani Yantandu Uba's PhD thesis, presentation in conferences, seminars and publications.	

Name of participant	
Participant's signature	
Date	

Name of lead researcher	Sani Yantandu Uba
Signature	
Date*	

*Once this form has been signed by the participants and the lead researcher, the participants would receive a copy of it, information sheet, and any other written information provided to the participants. One copy of the signed and dated consent form should be kept with the researcher's main documents.

Appendix 4:8 Accounting PhD supervisor's consent form

Consent to participate in a research entitled:

Authorial stance in accounting PhD theses in a Nigerian university

	Please write your initials next to the statements you agree with
I confirm that I have read and understood the information sheet which explains the above study and I have had the opportunity to ask any questions about the research.	
I understand that my participation is not compulsory, which I can withdraw at any time without giving any reasons.	
I agree to participate in the above research and I will inform the lead researcher should my contact details change.	
I give permission for the interview to be audio-recorded.	
I understand that the data to be collected from the interview will be kept strictly confidential; and my name will not appear in the research materials as well as be identified or identifiable in the report(s) that emanate from this study.	

I agree that the data to be collected from me to be used in Sani Yantandu Uba's PhD thesis, presentation in conferences, seminars and publications.	
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Name of participant	
Participant's signature	
Date	
Name of lead researcher	Sani Yantandu Uba
Signature	
Date*	

*Once this form has been signed by the participants and the lead researcher, the participants would receive a copy of it, information sheet, and any other written information provided to the participants. One copy of the signed and dated consent form should be kept with the researcher's main documents.

Appendix 4.9.1: Semi-structured interview schedule for accounting PhD authors (BUK) (Phase one)

In this phase of the interview with the six accounting PhD authors, I want to explore more on the processes of securing admissions into the PhD accounting programme and the processes of writing up the thesis, as well as defending the thesis. This phase of the interview is not meant to reflect in this thesis. The rationale is to get general understanding on the processes of acquiring a PhD degree in the Department.

Preamble

1. Establish rapport: pleasantries, the interview began with greeting.

- a. Good afternoon Dr
- b. How is the weather?

2. Purpose: As you have already read the information sheet and consent form of this study, I would like to ask you some questions about your background and processes of acquiring a PhD Degree.

3. Motivation: I hope this interview would provide us with more insights on the processes of acquiring a PhD degree at the Department of Accounting, BUK

4. Time line: The interview would approximately take about 60 minutes

5. Introduction

- a. Would you mind to tell me about yourself and what you do?

6. Motivation for doing a PhD programme

- a. Can you tell me what made you to do a PhD programme?
- b. How did the process work for you?

7. Structure of the PhD programme

- a. How was the programme structured?
- b. Could you remember how many course work did you attend?
- c. Did your department or this University organise any training or workshops for PhD students? If yes, what workshops or training did you attend?
- d. Did you sit with your supervisor and agree on training plans for your PhD programme?
- e. In your opinion what are the purposes of the PhD research?

8. Writing up the PhD thesis

- a. During your PhD programme did you learn writing up your PhD programme from other students? If yes, how?

- b. Dr can you tell me in your field of study a conventional way of structuring/ organising a PhD thesis?
- c. Dr how often did you submit a written work to your supervisor?
- d. Dr how long did it take you to receive a feedback from your supervisor?
- e. Dr how often did you submit a written work to your supervisor?
- f. Dr were you happy with the feedback? If it helped, how? If it did not, what was the problem?
- g. Dr did you experience any conflicting advice or comments from your supervisors? If yes, how did you address them?
- h. Dr how often did you meet with your supervisors?
- i. Dr did you have any minimum or maximum time meeting with your supervisor in an academic session?
- j. Dr when you are writing up your PhD thesis, which people do you expect to read your thesis?

9. Closing

- a. Dr this is the end of the first interview. Thank you very much.

Appendix 4.9.2: Semi-structured interview schedule for accounting PhD authors (BUK) (Phase two)

In this second phase of the interview with the six accounting PhD authors, I want to explore more on why only two out of the six authors typically use explicit self-mention features in their theses. I also seek to explore more whether there are any contextual factors which might constrain or influence their use of linguistic markers of stance. The rationale is to get general understanding on the possible contextual reasons which might influence or constrain their use of stance markers in their theses.

Preamble

1. **Establish rapport:** pleasantries, the interview began with greeting.
 - a. Good morning Dr
 - b. How is your family?
 - c. How is your work?
2. **Purpose:** You have already read the information sheet and consent form of this study. We have had first interview in relation to your processes of securing a PhD admission and processes of a research proposal, internal and external defense. In this second phase of the interview, I would like to ask you some questions about your taking up stance in your thesis and your interactions with your supervisor in relation to offering feedback.
3. **Motivation:** I hope this interview would provide us with some possible contextual factors which might influence or constrain his/her use of stance markers in his/her thesis.
4. **Time line:** The interview would approximately take about 60 minutes
5. **Introduction**
 - a. Would you mind to tell me about yourself and what you do?
6. **Background information on the status of discipline of accounting in BUK**
 - a. Sir, Can you tell me when was the accounting programme started as a discipline in this University?
 - b. Can you tell me from which discipline did the discipline of accounting emerge?

- c. Can you tell me why did the discipline of accounting separate from other discipline (s) in this University?
- d. How was the discipline of accounting structured in this University?
- e. Does the study of accounting stand now as a discipline?
- f. Can you tell me how do you perceive accounting as a discipline?
- g. Can you tell me how do you perceive accounting as a profession?

7. **Written feedback provided to the students**

- a. Did you receive any feedback particularly on using specific words which indicate writers' stance such as suggest, indicate, show, clear and so forth on the informational content presented in your thesis? If yes, how it was happened and how did you address it?
- b. If you received a feedback from your supervisor, and you did not understand your supervisor's comment, what did you do?

8. The use of linguistic markers of stance

- a. In your PhD thesis, there was an absence of using explicit self-mention such as the author, the researcher, I, we, my, our and so forth. Can you tell me why?

9. Teaching English for academic purposes

- a. Did you attend any language for specific purpose course during your PhD programme? If yes, what was the structure of the course?
- b. During your PhD programme did your teachers teach you these linguistic markers of stance?

10. **Closing**

- a. Dr this is the end of the second interview. Thank you very much.

Appendix: 4.9.3: Semi-structured interview schedule for accounting PhD supervisors (BUK)

In this phase of the interview with the six accounting PhD authors, I want to explore more on the processes of securing admissions into the PhD accounting programme and the processes of writing up the thesis, as well as defending the thesis. This phase of the interview is not meant to reflect in this thesis. The rationale is to get general understanding on the processes of acquiring a PhD degree in the Department.

Preamble

1. **Establish rapport:** pleasantries, the interview began with greeting.
 - a. Good afternoon Prof.
 - b. How is the weather?
 - c. How is your work?
2. **Purpose:** You have already read the information sheet and consent form of this study, I would like to ask you some questions about your background, processes of acquiring a PhD Degree, writing up the thesis and stance taking in your students' thesis.
3. **Motivation:** I hope this interview would provide us with more insights on the processes of acquiring a PhD degree, writing up the thesis and stance taking in your students' thesis at this Department of Accounting, BUK
4. **Time line:** The interview would approximately take about 60 minutes
5. **Introduction**
 - a. Sir, would you mind to tell me about yourself and what you do?
 - b. Sir, what of your area of research interest?
6. **Status of accounting in Bayero University, Kano**
 - a. Can you tell me when was the accounting programme started as a discipline in this University?
 - b. Sir, can you tell me from which discipline did the discipline of accounting emerge?

- c. Can you tell me why did the study of accounting separate from the other discipline (s) in this University?
- d. How was the discipline of accounting structured in this University?
- e. Does the study of accounting stand now as a discipline?
- f. Can you tell me how do you perceive accounting as a discipline?
- g. Can you tell me how do you perceive accounting as a profession?
- h. Can you tell what are the major similarities and differences between accounting as a discipline and accounting as a profession?

7. **Offering written corrective feedback**

- a. Can you tell me your purpose in giving feedback?
- b. Can you tell me whether you are conscious of adopting a specific feedback style to your students?
- c. Can you tell me whether you give students feedback particularly about using some words? If yes, what kind of words?
- d. Can you tell me what do you usually do when students do not use appropriate words which indicate writer's stance on the propositional or informational contents presented in their theses, such as suggest, indicate, argue, show, find and so forth?

8. **Teaching English for academic purposes**

- a. Sir, do you have language for specific purposes course?

9. **The use of stance markers**

- a. Can you tell me why there was an absence of using explicit self-mention features in the accounting PhD theses you have supervised such as the use of I, we, our, the researcher, the author and so forth?

10. **Closing**

- a. Sir, this is the end of the interview. Thank you very much.

Appendix 4.9.4 Extract of transcripts of the first phase of semi-structured interview with the accounting PhD author (Doc A2)

Date: 2nd February, 2016

Venue: BUK

Interviewer: Researcher (R)

Interviewee: Accounting PhD author (A)

R: Sir good evening!

A: Good evening

R: How is your work?

A: I thank God.

R: How is the weather?

A: The weather is fine.

R: Sir would you mind to tell me about yourself and what you do?

A: I am a lecturer in the Department of Accounting, Bayero University Kano. As a lecturer you know the basic responsibilities are teaching and research.

R: So what about your area of research interest?

A: Arh (...) basically my own area of research interest is basically has to do with area of corporate governance, oil and gas accounting, forensic accounting...

R: Can you tell me what made you to do a PhD programme?

A: Arh (...) if I would say there basically not just say one. There are number of reasons why as an academic to see that a challenge to pursue a PhD programme, that my work requires a PhD degree. It has been a trend you cannot give what we don't have...it is because the need of PhD in some countries...the reason could become a professor without PhD. So if you a professor without a PhD you cannot supervise a PhD student.

So you can see that is the reason as an academic to have a PhD. Secondly I need that for my personal advancement. Thirdly, I need to have a PhD in order to broaden my intellectual and more knowledge in order to deliver in my area

R: Sir how did the process work for you?

A: In my own situation I will say that actually there was no challenge in terms of securing admission because the admission was in-house... so actually the process of admission was not difficult because already I developed my plan... I was the first set to be admitted into PhD programme... in 2005. I was the first graduated in PhD accounting in this University.

R: Sir you are the pioneer PhD accounting

A: Yeah! I was able to finish it within three years because of the rapport I had with my supervisor...you know if you are doing your work ... even your supervisor sometimes may seek assistance from others who are expert in one aspect of the work but if don't have such rapport the supervisor may not serve as a ladder to you. Because of the good rapport and elderly approach... he was linked me with others who are specialists in some areas, he referred me to them, texted me his phone number and also texted him my phone number. Sometimes we communicate over the phone, sometimes he emailed me.

R: That means during your writing PhD your supervisor felt that there were some areas that need to consult others?

A: Exactly, at time he asked me to attend certain presentations where the work was related to my research. Sometimes he sent me some materials and asked me to read, after I had read. You asked me what have learnt from the paper.

R: Sir how was the programme structured?

A: Arh the programme is structured into two phases. We had three relevant courses...research methodology, contemporary issues and accounting theory. So after the course which will be run over a maximum of two semesters, we now submitted a topic for the thesis which was considered at the Department, then the supervisor was assigned to you. Some may say go and present a research proposal or ideas...some

may say submit one section some may say submit all but my supervisor was always requesting me to submit bit by bit. By the time he was okay with what I submitted he asked me to move to the next level.

R: Did you sit for any exam during the course work?

A: Yes, we sat for continuous assessment which was over 40 CA. at the end of the semester we sat for final examination was over 60.

R: That means candidate will not allow to present proposal until he passes course work?

A: Yes

R: Sir in your opinion what are the purposes of the PhD research?

A: My own thinking is the PhD is concerned with advanced level of scholarship because basically we do research one to provide solution. Two to extend the content of knowledge, because problem continues to emerge; Three as an academic we need to do research.

R: What about seminar presentation is it part of the requirement?

A: Yes is part of the prerequisite that you have to present two papers.

R: Sir during your PhD programme did you learn writing up your PhD thesis from other students? If yes, how?

A: Yes arh (...) just like what my supervisor told me that you should never felt that I am the one that must make significant contribution. You should open your work...you don't know who will make significant contribution to your work... so certainly by the time you read others work they could be your colleagues, students or in the course of discussion you will something to learn which may help you... some students have the means to order the books online

R: Sir can you tell me in your field of study a conventional way of structuring/organising a PhD thesis?

A: Arh (...) okay organise a PhD thesis in the University he or she because in some universities... like in this University there is a standard structure across the disciplines they will ask you to write a PhD thesis of five chapters. And you cannot exceed or write less than that. The standard is five. The important thing is to understand the university structure. Here the structure is uniform of five chapters.

R: Sir how often did submit a written work to your supervisor?

A: Arh (...) I will say I always disturb my supervisor (laughter) I know he is very busy person and again elderly. Sometime he would say please send down the work email me. He lives in Sokoto more five hundred kilometres from here. At time he would say let us have a middle point instead to come to Kano or travel to Sokoto he would say let meet at Zamfara. So we meet at the middle point. I always send him work, as soon as I received his feedback and effect the correction and send him back to see whether he is happy with the correction.

R: How long did it take to receive a feedback from your supervisor?

A: Arh it depends it may have a tie schedule. So sometimes looking at the calibre of the person at time he has national and international assignments. I really understood his tie schedules and give him time. Sometimes he gave me a feedback within a month. Sometimes he called me on phone telling that he has seen the work correct that area and send it back to me.

R: How did your supervisor give you a feedback? Was it oral or written?

A: The two of them, yes both of them. Sometimes I received the hard copy, he would say I send you the hard copy through the 'motor park' (bus station) I will take. All you need to do you go to the motor part and pay the money for delivery of the parcel. So at time it was hard copy and at time it was soft copy through email and at time over the phone. So all the three it depends which one was appropriate at that time.

R: So were you happy with the feedback? If it helped, how? If it did not, what was the problem?

A: Yes I would say I was always happy, although at time you know knowledge even the supervisee would have to disagree strategically... look at the one which you are felt noteworthy...you have to be more strategic more polite.

R: Sir did you experience any conflicting advice or comments from your supervisors? If yes, how did you address them?

A: Arh (...) at time I would say the only thing that I got was English editing I sent it to supervisor. He was said the English level was not PhD standard. I gave it out for English work. You know sometimes even the English editing even the expert ...when I resubmitted it to the supervisor after the editing, in fact the supervisor's comment was bad again (laughter).

R: Sir did you experience any tension between your supervisor's expectation and your expectation during writing. If yes how it happened? And it was addressed?

A: Arh (...) I would say I experienced tension mostly from the beginning of my writing before get to understand one another it takes time. The moment you understand one another it will be easier. The first time I submitted the topic the supervisor said no the PG Committee was not happy with it. I looked at the submission. He had to make me went back to the drawing board. I looked at the literature review and methodological aspects and added something, even with that the supervisor was happy with only. So at the beginning it wasn't easy. Even the topic approved he said he wasn't happy...since then there wasn't any problem until the English editing and there was an incidence of miscommunication gab where he felt that the text message I sent to him was inappropriate. It was a clear indication that he was not happy. I sent him another message for clarification. I was happy the second text clarified the issue.

R: Let me go back a bit about the submission proposal, how did you submit a proposal and how it was approved?

A: The departmental PG Committee approved the topic. In my own case, the problem was that my supervisor was a visiting lecturer, so even when the PG Committee will be meeting at time he wouldn't be available. We had to meet him in ABU. He asked us to develop the topic... but due to the number of issues he raised... the topic has to be revisited by the PG Committee.

R: Sir how often did you meet with your supervisor?

A: Very often. Our meeting can be physical or online through email. We talked over the phone, so it depends...some supervisor ask supervisees to meet every month because some supervisees may not come, they can stay for three month without communicating with their supervisors; that is the problem so at time the supervisor is pursuing the student...

R: Sir did you have any minimum or maximum time meeting with your supervisor in an academic session?

A: Arh (...) I think except now when the University said every supervisee must see his supervisor the reason why you will find...here at the Centre a supervisee and supervisor must sign a register of meeting even if there wasn't any submission... it could be the fault of the supervisor or supervisee.

R: So when you are writing your PhD thesis, which people do you expect to read your thesis?

A: Arh (...) the major problem of readers of the PhD thesis... the readership is restricted. Normally you will find more of researchers, those in the industries, those in the public sectors. They need to read the research but mostly the readers are future researchers.

R: Sir, thank you very much. This is the end of the first interview.

Appendix 4.9.5 extract of transcript of the second phase of semi-structured interview with the accounting PhD author (Doc A1)

Date: 14th March, 2016

Venue: BUK

Interviewer: Researcher (R)

Interviewee: Accounting PhD author (A)

R: Sir good afternoon

A: Afternoon sir how are you?

R: Welcome to the second segment of the interview

A: You are welcome

R: How is the weather?

A: We thank God alhamdulillah

R: How is your family?

A: They are doing fine

R: How is your work?

A: We thank God

R: Sir can you tell me when was the accounting programme started as a discipline in this University?

A: Well accounting discipline, when you talk about accounting discipline is it BSc, PhD or what?

R: PhD, BSc and MSc accounting

A: Well precisely I cannot say but arm (...) I think the first graduate of the BSc was around 1982 or so. I think they started the programme late seventieth and the first set was in the early of 1980th.

R: What about the PhD programme?

A: The PhD programme (...) I think arh (...) you know what I can say that is almost about ten years now. Because the first set their numbers are reading 05.

R: Can you tell me from which discipline did the discipline of accounting emerge?

A: Well you see arh (...) when you look at accounting you know initially like part of economics but later I think accounting became discipline of its own because of its area of specialisation... so largely accounting is related to economics.

R: Can you tell me why did the discipline of accounting separate from other discipline (s) in this University?

A: Well arh (...) separate like?

R: For instance before probably accounting was together with Business Management or Economics?

A: Well before we are under Management Sciences that is accounting and Business Management. Accounting is not social science per se rather it is management science. When you look at it some say they share... Business is different from accounting because accounting is a professional course which has some regulations. We have institute of professional bodies which guide the way ... one of the requirements of the Institute of Chartered Accounting is that if student wants be really grounded in accounting... we should stand on our own. After the split our stand now take courses from Business and Economics. These are the relevant courses that make accountants sound in his profession.

R: How was the discipline of accounting structured in this University?

A: Well structure in terms of arh (...) is it the curriculum?

R: Exactly!

A: As I told you the normal accounting just like other social and management sciences courses. It is a four year programme. Here in this University our students are restricted to offer in those days when we didn't restructure our courses in that respect an accounting student will go and take some courses in political science, sociology; which if you look at it critically does not have bearing with the accounting courses. So when the Department sat down and looked at the course structure arh (...). That is why now our students don't have option. The courses are already selected and restricted to the number of departments and courses from each of the department they should choose.

The first department is accounting, the second main department is Business because you cannot separate accounting with business since you are talking about report, presenting report of a business transaction. Students need to know about basic issues of business. And then Economics you know ... students need to know about macro and micro economics aspect of the economy so that it will make them better accountants.

R: Does the study of accounting stand now as a discipline?

A: Of course! Accounting is a discipline because accounting is even a profession just like with the medical profession because we have a system of licence.

R: Can you tell me how do you perceive accounting as a discipline?

A: eh arm (...) as a discipline what do you want me to say about? You know when you look at accounting is a special course... I don't know whether...

R: What I mean is that what are the major similarities and differences between accounting as a discipline in the university, or polytechnic and accounting as a profession outside the university?

A: Well certainly you know there is a difference between practice and teaching. That is why after graduating you cannot call yourself a professional accounting normally there is what we call professional examination that you need to write that examination will give an opportunity to be called a professional accountant. After that for you to be given mandate to actually practise accounting as a profession you have to work for about 30 months in accounting firm where you. You know at time there is difference between theory and practice... just like that because some of the issues teach in the class may not necessary be what is actually in practices. Again, you will also need to be well grounded because some of the issues you will never get in the class you can only get them when you are in the field...normally in the polytechnic or university at times that will not guaranty you to really expected to do what they wanted you to do. Certainly you know there are things that you can never learn in the class.

R: Can you tell me whether there are any differences between the discipline of accounting and other social management science disciplines? If yes, how?

A: Well (...) when you talk about accounting you say business, let us say economics for example you know we normally deal with facts and figures. Our issues is not as much as subjective as those of other courses. You see we are normally deal with figures but largely in accounting we deal with factual things but in economics at time

you used to make some assumptions. So think arh (...) you get the point that is why in our research we rely heavily on quantitative data though we conduct qualitative research you will discover that But when take other discipline like Business is more concern with market survey. They use much qualitative data than we do.

R: Can you tell me one of the ways that you can check assumption?

A: Well the issue is that business arh (...) should that one of the accounting concepts that say a business should operate in an unforeseeable period of time without thinking of being collapse...

R: Can you tell me what constitutes a successful PhD thesis in the discipline of accounting?

A: Well is it the best or the successful?

R: In this respect the one who passes his PhD thesis?

A: When we say the best is the one that finishes within the best period of time. Assuming if the rime is three years and somebody finishes in five years because of the time lag. Some of the variables you are tracking if care is not taken you know by the time you finish some of the issues may be irrelevant. Do it at appropriate time finish it, your conclusion and recommendation will be valid. But when you take it longer time than necessary you may probably end up finishing thesis but really the value may not be as the one finishes at right time. And for me the one that actually adds value because as you all know we have different areas that be researched. Better among them is that one that actually contributed to knowledge that is why I talked about the issue of timing.

R: Can you tell me how did you meet the expectations of your supervisor and external examiner in your successful PhD thesis?

A: Well expectation of them I tried to get, meet the minimum of what they expect. You know as a student you know your supervisor is known your work. He is there to guide you to put you through and make sure I do the right thing. You know right from the time I started... I promised not to disturb my supervisor. We had a time table and tried to make sure we followed it, while if there are some issue which are so serious I explained to him to make adjustment to the time table. So I think I was able to arh do that, listened to him took my time to do what I expected to do and I made wider consultation because at times your supervisor would say something before you respond you have to think very well. And at times when you finished and make some

comments you know your supervisor does not claim to know everything just there to guide you. At time you may understand certain issues better than him because you are the real author of the work may be he appreciates the issue in different perspectives when you convince him he may understand your point of view... I have consulted my colleagues externally and internally and it helped me in my external defence because I received a lot of inputs that assisted me a lot in meeting the expectation of my internal and external examiners.

R: Did you receive any feedback particularly on using specific words which indicate writers' stance such as suggest, indicate, show, clear and so forth on the informational contents presented in your thesis? If yes, how it was happened and how did you address it?

A: Well like the wording in the thesis?

R: Yearh you know sometimes when you have written a piece of work you submitted to your supervisor may say that this word is inappropriate to use it there you change it with another word particularly words which show your position.

A: You know the issue of using personalised words is highly discouraged in the academic. At time there is difference from finding from interview and that of literature review. You know you cannot say that like interview you can say I say. But if you are reading an article on what I have said I think the wording not, you cannot use personal pronoun. So arm (...) normally because of that some of these words are highly discouraged. At times there are some words if (...) that decides to choose a particular pattern like if you use ... in accounting after finishing our own work we highly recommend that we should give our work to an English expert to look at the work. However, we are very cautious of the content because at times an English man will make some changes which will automatically change the entire meaning of the whole sentence. Certainly there were some few observations that my supervisor arh and even examiners have raised which we have taken care. And also in line with the PG guideline arh (...) on choice of some words and the issue most of our studies are descriptive. When you look at our work you will see examine, assess, evaluate, found that ...

R: In your PhD thesis, there was an absence of using explicit self-mention such as the author, the researcher, I, we, my, our and so forth. Can you tell me why?

A: I think probably this is arh (...) the system here actually discourages you to use personalised words. I, we, our, that is why the study, the use of researcher is also discouraged. Rather they prefer to give credit to the work not to the other. So give credit to the work not you.

R: Did you attend any language for specific purpose course during your PhD programme? If yes, what was the structure of the course?

A: Language for what?

R: Language for specific purposes.

A: Well actually I didn't attend any course.

R: During your PhD programme did your teachers teach you these stance linguistic features?

A: We don't have anything teaching of such words. I told you there wasn't any language teaching.

R: How did you learn such words?

A: I learnt them naturally no body taught me, through my reading.

R: If you received a feedback from your supervisor, and you did not understand your supervisor's comment, what did you do?

A: I meet him back. You know if I have another view of what he has commented on we can visit the issue. I can meet him I say sir I didn't understand this, he can make further explanations. What he normally did he made me some comment and asked me to go through and see him for discussion. After we had discussion with him there are some comments that he may discard them.

R: Can you tell me whether you are conscious of adopting a specific writing style?

A: Writing style, this is not English, writing everybody. In accounting you cannot say this writing style.

R: What I mean here for instance someone may say in every one week I will write one hundred words.

A: Well you see this issue of pattern of writing all what I know is that I made ... every day I must do something at times you may not write much, at time you may write much. At time I will read only for sure every day I must add something to my PhD. At time I spend hours thinking of what shall I write. At time I just remembered some ideas and write them down.

R: Sir thank you very much. This is the end of the second phase of the interview

A: You are welcome.

Appendix 4.9.6 extract of semi-structured interview transcript with the accounting PhD supervisor (Supervisor II)

Date: 17th March, 2016

Venue: BUK

Interviewer: Researcher (R)

Interviewee: Accounting PhD supervisor (A)

R: Sir good afternoon

A: Hmmm yeah

R: How is the weather sir?

A: Is fine

R: How is your work?

A; good

R: Sir would you mind to tell me about yourself and what you do?

A: Well arm (...) of course you know what I do I am an academician in this University. And currently a Professor of accounting and currently the Dean of Faculty of Management Sciences.

R: Sir what of your area of research interest?

A: I think I mentioned that my specialisation is accounting and finance.

R: Can you tell me when was the accounting programme started as a discipline in this University?

A: Arm (...) is a long story is in the seventieth because the first set were graduated I think in 1980.

R: So what about the PhD programme?

A: The PhD programme I think (...) started around no in the middle of 2000, 2005 or so. I was away then I cannot remember precisely. Because the first set graduated around 2008. It should be 2003 or 2004. But you can get the exact picture in the Department.

R: Sir can you tell me from which discipline did the discipline of accounting emerge?

A: Arm (...) well accounting discipline is part of management sciences and arh (...) Management Sciences emanate from economics so largely all management sciences courses emanated from economic discipline.

R: Can you tell me why did the study of accounting separate from other discipline (s) in this University?

A: Well it has been the tradition in this University to allow each department has a particular area of specialisation that is why accounting cannot be combined with all other disciplines. So that is why accounting is a separate unit. But it is used to be under management sciences before it was a given a status as a department.

R: How was the discipline of accounting structured in this University?

A: Well just like any other discipline we have (...) you mean the teaching the course structure?

R: Year!

A: Well at undergraduate we have a number of courses in accounting at undergraduate level we have Bachelor of Accounting. And before a student is given admission the student must satisfy certain requirements, for example, must pass O Level examination, must pass Joint Admission and Matriculation Board examination, must equally pass PostUTME, which is organised by the University in addition to that before a student is given a degree must earn certain number of credits in his year one, two, three and four.

R: What about at PhD level?

A: Well the same applies to Master and PhD levels. There are taught and research components. After the taught component, a candidate will be allowed to present a research proposal to be defended before a panel of expert in the department. After the proposal an internal examiner will be assigned to look at the work and examine it. After the candidate satisfies the internal requirements then external examination will be arrange and if the candidate pass the external examination then the panel make

recommendation through the faculty to the School of Postgraduate from there they make recommendation to the Senate for the award of the degree. So the process is the same with the PhD the only difference is that the PhD is longer.

R: Does the study of accounting stand now as a discipline?

A: Hmm year accounting is a discipline but it has quite a number of areas within it arh which can be researched and over the years accounting and finance as seen disciplines that arh intertwine ... because of the nature of the two courses seen as one.

R: Can you tell me how do you perceive accounting as a discipline?

A: arm yes accounting is just like any other discipline it aims to achieve a number of issues for example within accounting arh (...) one may need to specialise in a number of areas. An accounting can be seen from two perspectives as an academic or professional.

R: Can you tell me how do you perceive accounting as a profession?

A: Year accounting can be seen as a profession because it can provide professional services in addition to be academic. It provides professional services the work which auditors do you know auditors, financial statement of public companies that are quoted in the exchange unless the auditor has provided a public opinion... what is happening in the company that makes what accounting as a professional without auditors we cannot say whether the financial statements is given a true and fair.

R: Can you tell what are the major similarities and differences between accounting as a discipline and accounting as a profession?

A: Well arm (...) is not much the difference is not much because when you look at accounting as a discipline arm (...) as a discipline there are quite a number of areas that are appealing to accounting the area of financing, the area of taxation, the area of auditing, the area of public sector accounting but at the same time when you see it as a profession it deals with many of the issues... so they are intertwine because a number of literature you can it they are interchangeable.

R: So sir what qualifies a person to be a professional accountant?

A: Yeah in Nigerian context a person can be a professional accountant if he has become a member of a professional body which enjoys charter in that country like in Nigerian context we have two professional accounting bodies: we have the Association of National Accounting of Nigeria and the Institute of Chartered Accounting of Nigeria. If you become an associate member of one of these you are automatically a professional accountant. And though there are some requirements no

one is allowed to practice but the moment you became a member of the association you are already a professional person.

A: Can you tell me what constitutes a successful PhD thesis in the discipline of accounting?

R: Well PhD whether in accounting or elsewhere the expectation is the same, the expectation is to ensure that the PhD provides an original knowledge something which has not been done in the past by someone else something which is new or you want extend the research that has already done. But the best measure for PhD thesis is arm (...) is good or bad the level of contribution. If there is a contribution to knowledge it can be adjudged to be a good thesis or contribution.

R: Can you tell me your purpose in giving feedback?

A: The purpose of giving feedback?

R: The purpose in giving feedback to students?

A: Okay, well feedback can be sought from the students that to know precisely meeting the yearning and aspiration of the students or whether you are not delivering the expectation of the student.

R: Sir what I mean here the feedback you have normally given to students in their work

A: Okay, of course as a supervisor one is expected to be up and doing, part of the research process is to ensure a supervisor is to provide positive feedback to the students, for example, well normally if a student submitted his piece of work is expecting such a supervisor to comment on the work and to guide him so supervisor is simply there to guide the students so those comments from the supervisor are comments that put the students on track, to ensure that he achieves what he wants to achieve.

R: Can you tell me whether you are conscious of adopting a specific feedback style to your students?

A: Well arm (...) it depends you cannot say you have specific way. One is that the supervisor is to ensure in the supervision process to have a timeframe with the students to say that between so time the proposal will be finished. So arm in that process is entirely between the supervisor and the students to sit down and ensure that an achievable time table is drafted so that the students can see whether he can achieve that or he cannot achieve but the best form of supervision is one which the students benefit from the supervisor. One way which the student receives comments promptly

because comment may come promptly ... but the best kind of comment or feedback is when the student receives feedback as soon as he submitted because it is better to give comment earlier. Because the best PhD is one which is completed on time and if the supervisor delays in providing comment that may prolong the dissertation period and if care is not taken the subject matter of the research may be actually taken by events. So the best form of PhD is one which the supervisor provides feedback promptly.

R: Sir, do you only supervise PhD students or other programmes?

A: Well I supervise at all levels. I supervise at undergraduate, I supervise at academic masters, and I supervise professional masters' students, I supervise postgraduate diploma students, and I supervise PhD students.

R: Is a very huge task!

A: Yeah

R: Can you tell me whether you give students feedback particularly about using some words? If yes, what kind of words?

A: Like I said it depends because students are not researching in the same areas and every research has its own nature. But of course because you are in English you find the best way to communicate and also to carry the student along. Because if I read a dissertation I normally invite students to come for a discussion and I will take the student in every comment that will make the student to fully understand.

R: Can you tell me what do you usually do when students do not use appropriate words which indicate writer's stance on the propositional or informational contents presented in their theses, such as suggest, indicate, argue, show, find and so forth?

A: So you want know whether students use such kind of words?

R: What I mean if students did use such type of words?

A: But it is difficult to see students did not use such type of words. Because in literature review you need to review other peoples' work, you need to draw the line of argument. And also the use of such words that you mentioned all are within the purview of literature review.

R: Sir do you have language for specific purposes course?

A: In this Department we don't have any such programme. In fact, even in the University because we are guided by the National Universities Commission (NUC).

Only at undergraduate level that we have General studies courses where General English is taught for all undergraduates across disciplines.

R: If PhD students receive a feedback from you, and you have indicated that they have not successfully used some specific words which indicate writers' stance on the propositional contents, and they come to see you for your assistance; what do you do?

A: Of course I can show them precisely what I want them to use.

R: Did you experience any conflict with students regarding feedback on their piece of writing particularly on writers' stance on propositional contents? If yes, how it happened, and how did you address it?

A: There is no problem, the essence of supervision is to guide the students and whenever they use language inappropriately is to draw their attention and they changed. In addition, after they finished writing the PhD dissertation we normally ask them to take it to the Department of English to ensure that all tenses and grammar are okay. So in addition that the supervisor is correcting the grammar, an opportunity is given to English expert to have a look at it and make suggestion for future changes.

R: Can you tell me why there was an absence of using explicit self-mention features in the accounting PhD theses you have supervised such as the use of I, we, our, the researcher, the author and so forth?

A: Well it is not only peculiar to accounting that this has to do with the way in which arm (...) research work is done. Many times researchers are advised not to use or to talk about themselves but rather to talk about the research or the investigation. So equally at PhD level it will be boring and it may not make a lot of sense one to be referring to himself to be using we and so on. But rather when you talk about the research itself I think it makes a lot of sense than if one continue to talk about himself.

R: Sir is this the tradition of this University to discouraging students to use such type of words?

A: No it is a matter of type, it will be boring for any researcher to be using I, we, and so on. But when you talk about the research itself it flows and it provides better meaning.

R: Sir I understand you are one of the research methodology teachers in department of accounting particularly at PhD level. Sir how is the research methodology structured in this Department?

A: Research methodology takes two forms we try to show the theoretical aspect of research methodology as well as practical aspect. What we try to do at PhD level is to

try to demonstrate what they need at the methodology level itself. We try as much as possible to demonstrate in practical terms all the issues raised in our curriculum of research methodology, for example, we demystify the curriculum of methodology, sorry the process of research proposal. Because they are expected to develop a research proposal immediately after the course work. So we spend large chunk of time to demystify the process of research proposal. As you are aware research proposal contains three chapters, the introduction chapter, the literature review chapter and the methodology chapter. So our belief is if any student can write a meaningful proposal more than half of his dissertation is done so that is why we pay a lot of attention, as well as all other components, such as method of collecting data and method of analysis.

R: Sir what do you expect your student to demonstrate in their PhD thesis?

A: Well what I expect them to do to fully understand the methodology if they understand methodology it means half of their problem is over. Because methodology is the heart of any PhD if you understand methodology you may not have problem.

R: Sir do you have a minimum or maximum number of words that a successful PhD thesis must meet in this Department?

A: You mean the number of words?

R: Yearh

A: No, it depends whether a research has addressed all the key areas, some PhD theses tend to be voluminous while some none.

R: Sir thank you very much. This is the end of the interview.

A: No problem I wish you the best.

Appendix 4:14 A light touch ethical review approval for pilot study

Light touch ethical review approval for pilot study

Performance, Governance and Operations

Research & Innovation Service

Charles Thackrah Building

101 Clarendon Road

Leeds LS2 9LJ Tel: 0113 343 4873

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UNIVERSITY OF LEEDS

Sani Yantandu Uba

School of Education

University of Leeds

Leeds, LS2 9JT

ESSL, Environment and LUBS (AREA) Faculty Research Ethics Committee

University of Leeds

17 November 2017

Dear Sani

Title of study: **Authorial stance in accounting PhD theses in a Nigerian university**

Ethics reference: **LTEDUC-075**

I am pleased to inform you that the above application for light touch ethical review has been reviewed by a School Ethics Representative of the ESSL, Environment and LUBS (AREA) Faculty Research Ethics Committee. I can confirm a favourable ethical opinion on the basis of the application form and as of the date of this letter.

The following documentation was considered:

Document	Version	Date
LTEDUC-075 LightTouchEthicsForm 2.doc	2	14/10/15

LTEDUC-075 Informationsheetpilot.docx	2	14/10/15
LTEDUC-075 PhD student's consent form.docx	2	14/10/15

Please notify the committee if you intend to make any amendments to the original research as submitted at date of this approval, including changes to recruitment methodology. All changes must receive ethical approval prior to implementation. The amendment form is available at <http://ris.leeds.ac.uk/EthicsAmendment>.

Please note: You are expected to keep a record of all your approved documentation, as well as documents such as sample consent forms, and other documents relating to the study. This should be kept in your study file, which should be readily available for audit purposes. You will be given a two week notice period if your project is to be audited. There is a checklist listing examples of documents to be kept which is available at <http://ris.leeds.ac.uk/EthicsAudits>.

We welcome feedback on your experience of the ethical review process and suggestions for improvement. Please email any comments to ResearchEthics@leeds.ac.uk.

Yours sincerely

Jennifer Blaikie

Senior Research Ethics Administrator, Research & Innovation Service

On behalf of Dr Andrew Evans, Chair, [AREA Faculty Research Ethics Committee](#)

CC: Student's supervisor(s)

Appendix 4:15 approval for full research ethical review

Approval for Full Research Ethical Review

Performance, Governance and Operations

Research & Innovation Service

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UNIVERSITY OF LEEDS

Sani Yantandu Uba

School of Education

University of Leeds

Leeds, LS2 9JT

ESSL, Environment and LUBS (AREA) Faculty Research Ethics Committee

University of Leeds

17 November 2017

Dear Sani

Title of study: Authorial stance in accounting PhD theses in a Nigerian university

Ethics reference: AREA 15-034

I am pleased to inform you that the above research application has been reviewed by the ESSL, Environment and LUBS (AREA) Faculty Research Ethics Committee and I can confirm a favourable ethical opinion as of the date of this letter. The following documentation was considered:

Document	Version	Date
AREA 15-034 Ethical_Review_Form_V3 (1) signed.doc	1	16/10/15
AREA 15-034 informationSheet.docx	1	16/10/15
AREA 15-034 PhD author's consent form.docx	1	16/10/15
AREA 15-034 PhD supervisor's consent form.docx	1	16/10/15
AREA 15-034 first interview questions guide.docx	1	16/10/15
AREA 15-034 Fieldwork_Risk_Assessment_docx_sani Signed (1).docx	1	16/10/15

Committee members made the following comments about your application:

Application section	Comment	Response required/ amended application required/ for consideration
A10 Consent form	Do you really mean all data provided by the participants will be kept confidential? Do you mean anonymous? Guidance on this is available at http://ris.leeds.ac.uk/ConfidentialityAnonymisation .	for consideration

Please notify the committee if you intend to make any amendments to the original research as submitted at date of this approval, including changes to recruitment methodology. All changes must receive ethical approval prior to implementation. The amendment form is available at <http://ris.leeds.ac.uk/EthicsAmendment>.

Please note: You are expected to keep a record of all your approved documentation, as well as documents such as sample consent forms, and other documents relating to the study. This should be kept in your study file, which should be readily available for audit purposes. You will be given a two week notice period if your project is to be audited. There is a checklist listing examples of documents to be kept which is available at <http://ris.leeds.ac.uk/EthicsAudits>.

We welcome feedback on your experience of the ethical review process and suggestions for improvement. Please email any comments to ResearchEthics@leeds.ac.uk.

Yours sincerely

Jennifer Blaikie

Senior Research Ethics Administrator, Research & Innovation Service

On behalf of Dr Andrew Evans, Chair, [AREA Faculty Research Ethics Committee](#)

CC: Student's supervisor(s)

Appendix 4:16 for more definitions and scope of the themes

No.	Category/ theme	Description
1	UP: Unequal power relations EHM: An expression of humbleness and modesty	Anything related to interpersonal interactions between students and their supervisors in terms of using explicit self-mention features in academic writing. This sub-theme relates to unequal power relations because it is concerned with expressing humility in academic writing, that authors express 'courteously respectful' to their supervisors
2	ATHU: Acquisition through use CA: conscious or unconscious acquisition	Anything related to acquisition of stance markers by students through their exposure to reading relevant literature without offering any intervention or teaching. This sub-theme relates to the acquisition through use because in the processes of acquiring stance markers students might learn consciously or unconsciously.
3	WCF: Written corrective feedback	Anything related to offering feedback to students on the use of stance markers by their

	OPE: Offering proofreading by English expert	<p>supervisors either implicitly or explicitly in the process of writing up their theses.</p> <p>This sub-theme relates to WCF because is concerned with offering feedback by English teachers which typically concerned with traditional grammar.</p>
4	<p>TP: Traditional practices</p> <p>USR: Using the study and research</p>	<p>Anything related to the writing practices of the University and Department of Accounting (BUK) which discourage the use of explicit self-mention features in academic writing.</p> <p>This sub-theme relates to the traditional practices because students are encouraged to use 'the study and research' instead of explicit self-mention features.</p>
5.	IF: Inaccessibility of fund	Anything related to provision of fund which might influence or constrain the use of stance markers by both students and their supervisors.
6	LA: Limited awareness on the use of explicit self-mention features	Anything related to showing limited awareness that academic writers could use explicit self-mention features in their academic writing
7	UE: Using explicit self-mention features is not making sense	Anything related to indicating that using explicit self-mention features is boring and does not make any sense.
8	PIR: Perceived impersonality of research	Anything related to showing research is independent and is not a personal entity. For example, some authors typically do not ascribe or assert their ownership in academic writing by the use of explicit self-mention features
9	RDQ: Research in the discipline of accounting is mostly associated with a quantitative approach	Anything related to showing that their stance taking might be influenced or constrained by quantitative data. For example, higher frequencies of booster in their results and discussion sections.

10	<p>Theme: Non-teaching English for academic purposes (NEAP)</p> <p>sub-theme: non-teaching of stance markers (NSM)</p>	<p>Anything related to teaching English for academic purposes, such academic writing skills, English for accounting purposes, etc. which might influence or constrain their use of stance markers.</p> <p>This sub-theme relates to the theme of non-teaching of EAP because it is concerned with explicit teaching of stance markers which could improve academic writing of students.</p>
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Appendix 4:18 academic integrity, safeguarding data and ethical requirements

www.leeds.ac.uk/rds/assets/word/Forms/ac_integrity_transfer.doc

Research Degree Transfer Assessment:

Academic Integrity, Safeguarding Data and Ethical Requirements

To be completed by the candidate and submitted with the transfer report

Candidate Name:	Sani Yantandu Uba	Student ID Number	200500126
Title of Report	Authorial stance in accounting PhD theses in a Nigerian university		

Ethical Considerations of the Project

Before completing this section of the form, please read the guidance notes published at http://researchsupport.leeds.ac.uk/index.php/academic_staff/good_practice/university_ethics_policies/

(i) Is ethical review required?	Yes	If Yes please go to section (ii) or If No please go to section (v)
(ii) Has ethical approval been granted?	Yes	If Yes please go to sections (iv) or If No please go to section (iii)

(iii) **If you have answered No to question (ii)** please provide additional information here:

(iv) _____

If you have answered Yes to question (ii) please state from which body approval was sought (eg Research Ethics Committee (for research with animals), University Faculty Research Ethics Committee for research that should be reviewed), NHS or other lead institution **AND** give reference number for approval (if appropriate)

University Faculty Research Ethics Committee, reference numbers: AREA 15-034 and LTEDUC-075

- (v) I confirm that I am aware of and comply with the University's procedures for the review of ethical issues arising from research involving animals; human participants, their data or their tissue; or the potential for significant environmental impact.

http://researchsupport.leeds.ac.uk/index.php/academic_staff/good_practice/university_ethics_policies/

Signature of Candidate		Date:25/11/ 2015
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Statement of Academic Integrity & Safeguarding the University's Data

I confirm that the attached transfer report is my own work and I have not presented anyone else's work as my own and that full and appropriate acknowledgement has been given where reference has been made to the work of others

I have read and understood the University's published rules on plagiarism and also any rules specified at School/Faculty level. I understand that if I commit plagiarism I can be expelled from the University and that it is my responsibility to be aware of the University's regulations on plagiarism and their importance.

http://www.leeds.ac.uk/rds/assets/word/policies/guidance_plagiarism_procedures.doc

I consent to the University making available to third parties (who may be based outside the EEA) any of my work in any form for standards and monitoring purposes including verifying the absence of plagiarised material. I agree that third parties may retain copies of my work for these purposes on the understanding that the third party will not disclose my identity

I confirm that I am aware of and comply with the University's policy for "Safeguarding Data – Storage, Backup and Encryption" <http://campus.leeds.ac.uk/isms/policies/safeguarding/>

Signature of Candidate		Date:25/11/20 15
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Sept 2011

Appendix 6:1 Sample of explicit written corrective feedback on stance linguistic features

Appendix 6:1

study covers the period of ten years (2001-2010), with a sample of eight (8) conglomerate firms, consisting of 80 firm-observations. Data were extracted from the annual reports of the conglomerate firms. The empirical results depicted a positive association between dividend payout and institutional ownership as well as block-holders ownership, but a negative association with Managerial ownership. The results revealed that the higher the institutional and block-holders shareholdings the higher will be the firm dividend pay-out. *think coffee is your share!*

This means that empirical findings in previous studies on the impact of ownership structure and dividend payout behavior are inconclusive and mixed. To the best knowledge of the researcher, *no studies on ownership structure, cash flow and dividend policy particularly focused on the oil marketing companies in Nigeria.* The present study is different from the previous studies in Nigeria based on the following reasons: *First, none of the studies on dividend policy use a combination of ownership structure, and cash flow variables as determinants of dividend payout.* Therefore, the present study attempts to extend this literature by examining the impact of ownership structures, cash flow (individual ownership, managerial ownership, foreign ownership, and Institutional ownership) and free cash flows with dividend payout.

Second, absent of studies on sectoral basis that investigated the impact of ownership structure, cash flow and dividend policy in the Nigerian oil and gas companies despite the relevance and importance of this sector to the Economy.

Third, *none of the studies incorporated free cash flow as a variable that determines dividend payout as well as lack of general agreement regarding the influence of ownership structure and cash flow variables have on Dividend policy provided the reason for this study.* Finally, none of the studies covered a wider period of twelve years from 2003-2014. The study therefore, is an attempt to fill this gap and to resolve the mixed literature by examining the relationship between

the rising more - lot discuss

Appendix 6:2 Supervisor asked supervisee to substituted a word with another one

Appendix 6:2

that an organization obtained provided information about the financial situation of company in the eye of shareholders. The shareholders will enable to evaluate the ability of the companies on gaining huge amount of cash in the future and also provide necessary condition in using those cash flows. The cash flows have been considered by the previous researchers as a variable in determining the effect to the dividend payout behavior. Fama and Babiak (1968), defined cash flow as income plus depreciation. However, Musa (2014) mentioned that operating cash flows were important in determining the level of cash dividend paid by the firms. On the other hand, Free cash flow is another concept attracting serious attention. Crutchley and Hansen (1989), define FCF as the funds available to managers before discretionary capital investment decisions. FCF is calculated as a subtraction of company's capital expenditures from its cash flow from operations.

Investopedia also mention that free cash flow is a measure of financial performance calculated as operating cash flow minus capital expenditures. Free cash flow (FCF) represent cash that a company is able to generate after laying out money required to maintain or expand its asset base .its important because it allows a company to pursue opportunities that enhances shareholders value. Without cash it tough to develop new product, make acquisition, pay dividend and reduce debt.FCF is calculated as: $EBIT (1 - \text{Tax rate}) + \text{depreciation} \& \text{Amortization} - \text{change in networking capital} - \text{capital expenditure}$. It can also be calculated by taking the operating cash flow and subtracting capital expenditure.

According to Al-Gharaibeh, Zurigat, & Al-Harashsheh (2013) ^{contended} said that it was better to pay this cash as a dividend if the firms have excess because it will reduce the discretionary funds of managerial and also avoid agency cost of free cash flow. After the testing, the result indicated

Appendix 6:3 Supervisor asked supervisee to substituted one word with another

Appendix 6:3

effect dividend policy in an organization. This include individual, managerial, institutional, concentrated, and state ownership type of corporate structure, along with few more such as the foreign and family ownership structures.

Institutional ownership are investors that are more sophisticated than any other shareholders because they are more professional regarding capital markets industries and businesses and they are better informed. Tijjani (2014). ^{managers and investors} ~~Sees~~ institutional shareholders have higher capabilities in taking action, they invest to have control so as to maintain or to increase their return on investment. Block ownership on the other hand are holders of substantial portion of total shares of the company that can exercise a pressure on managers to maximize the value of the firm. Family ownership is special classes of large shareholders with unique incentive structure. They urged that concern over family and business reputations and corporate survival tend to mitigate the agency cost of outside directors .managerial share ownership is simply the proportion of shares held by manager or board of director to the total number of outstanding shares. There are several lines of argument on the role of managerial ownership.

The first line of argument suggest that managerial ownership may better aligning the interest of management and shareholders and helps mitigate free cash flow problems. Therefore it results in a higher level of total payouts when managers hold more shares.

2.4.3 Dividend Payout and Profitability

Firm performance can be measured by the earnings generated by the company in terms of profitability. There is substantial literature on the relationship between dividend policy and profitability. Dividends are important to shareholders and potential investors in showing the earnings that a company is generating. Healthy dividends payouts thus indicate that companies

Appendix 6:4 Supervisor asked supervisee to take up authorial stance

Appendix 6:4

However, the study conducted by Ghabayen (2012) discloses a negative relationship in respect of board size and firm's performance. The study examines the relationship between board mechanisms: audit committee size, audit committee composition, board size, board composition and firm performance (ROA). The study used the annual reports of listed companies in the year 2011 of sample of non-financial firms in the Saudi Market (Tadawul). The results of this study reveal that audit committee size, audit committee composition and board size have no effect on firm performance in the selected sample while board composition has a significant negative relationship with firm performance.

Also, the study conducted by Abidin and Kamal (2009) examines the association between board structure and corporate performance, where performance is defined as the value added (VA) efficiency of the firm's physical and intellectual resources rather than the more commonly used financial terms or profitability ratios. The VA efficiency of the firm's total resources is calculated using the Value Added Intellectual Coefficient (VAIC) methodology. Based on a randomly selected sample of 75 companies listed on Bursa Malaysia, it is found that board composition and board size have a positive impact on firm performance, while the effects of directors' ownership and CEO duality on the VA efficiency of firm's total resources are not established.

2.3.3 CEO Duality and Financial performance

Furthermore, the study conducted by Yasser, Mamun and Suriya (2014) investigates the relationship between CEO duality and the performance of Pakistani public listed companies by using a sample of five years, from 2007 to 2011. The study tested the hypotheses with data

At the end of each section it is expected that you provide a conclusion as to whether you concur or disagree or indifference to the ideas being reviewed.

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