



# Thematic Progression in Saudi Postgraduate Business Students' Multimodal Texts: An SF-MDA of Accounting Discourse

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Thematic progression has a significant impact on the organization of texts; hence a text is understood and communicated effectively. Studies of multimodal business discourse have been confined to workplace contexts, and across the fields of management accounting, marketing, and finance. Based on Halliday's analytical tools of systemic functional linguistics, a Systemic Functional Multimodal Discourse Analysis (SF-MDA) was conducted. Kress and van Leeuwen's 2006 approach to the analysis of the grammar of images was also employed in the SF-MDA in order to explore THEME and INFORMATION structure in five international students' texts in a key topic in accounting, namely financial statements. The participants were first-year MA accounting Saudi students enrolled in an accounting module at an Australian university. The results revealed the frequency of two thematic progression patterns in financial statements: constant and linear. The first pattern is employed in accounting tables to list the corresponding numerical values. The SF-MDA findings of the balance sheet correspond with Kress and van Leeuwen's 2006 compositional zones interpretations. Thematic progression patterns can be emphasized in English for Business Purposes (EBP) courses since it has a major effect in maximizing students' writing.

**Keywords:** business discourse, thematic progression, discourse analysis, SF-MDA, accounting texts, Systemic Functional Linguistic (SFL)

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## INTRODUCTION

Thematic progression (TP) and the composition of information value have a significant impact on the organization of texts since they represent the main textual features in academic writing. Theme is regarded as the element which serves as the starting point for the message (Halliday, 2014). It gives a clue about the topic of the clause. Since we have a tendency to generally depart from a familiar point, the Theme typically contains familiar/Given information. This suggests information that is either recoverable from the text itself or from the context. Once the Topical Theme has been identified all constituents following it are defined as part of Rheme or the New information. Theme and Rheme are the most important structural systems within the textual metafunction in Halliday's 2014 systemic functional linguistics (SFL) approach since they contribute to a well-structured text.

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These two systems assist in brining cohesion within language through TP patterns which explore how specific information in a text is developed. Halliday (2014) argues that, “thematic and information structure carries the rhetorical gist of the clause.” THEME and INFORMATION structure contribute to a text’s cohesion.

Two functional units encompass the system of INFORMATION: Given and New, which are identified by a pitch contour or tone. It should be noted that the phonological indices of the Given/New were not examined in the present study because it is concerned with written multimodal texts. However, the multisemiotic framework for the analysis of the composition of information value in financial tables was employed following Kress and van Leeuwen’s 2006. Their model provided tools for the SFL analysis of the textual layout in multimodal texts through three systems: composition (e.g. Given-New and Ideal-Real), framing (e.g., empty spaces, pictorial framing devices, frame-lines), and salience (e.g. size, position, sharpness, tone, colour). The first system was employed since it suited the context of our study. This system is represented by information value (Given-New, Ideal-Real, important or less) (see Figure 1).

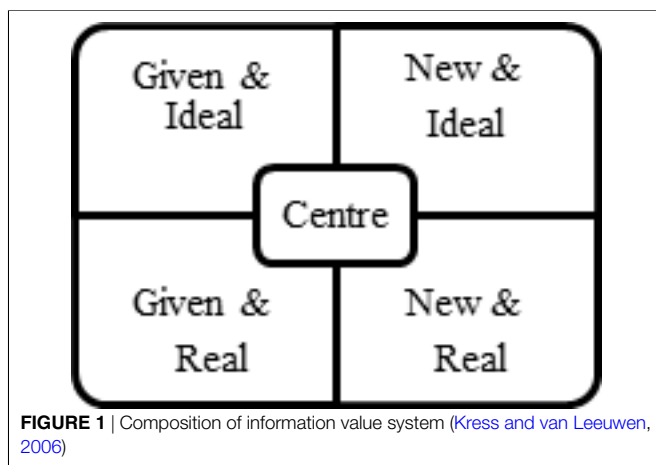


FIGURE 1 | Composition of information value system (Kress and van Leeuwen, 2006)

Information value can be either centred or polarized : Circular, mediator, horizontal (left-right) Given-New compositions and vertical (up-down) Ideal-Real compositions. Bate-man (2011) calls for “more empirically grounded analysis of a broader range of multimodal documents” to confirm or refute Kress and van Leeuwen’s system of the composition of information value.

THEME includes three systems: Theme type, Theme markedness, and Theme predication. Furthermore, there are three distinct Theme types (see Table 1). Thematic choices enable the experiential and the interpersonal meanings to form cohesive texts.

Markedness refers to whether a Theme is marked or unmarked. An unmarked type involves “the most typical/usual” theme (Eggs, 2007). On the contrary, a marked Theme means “a typical, unusual” choice. A marked theme constitutes

a variation of the unmarked theme whereby centered information is foregrounded. Whereas the marked Theme conflates with prepositional or an adverbial phrases to provide circumstantial details, the unmarked Theme conflates with the Mood structure constituent ( i.e. Finite in an interrogative, Subject in a declarative clause, Predicate, or WH-interrogative). For example, the circumstantial element *In the evenings* in the sentence ‘ *In the evenings* he loves to watch movies ’ moved to thematic position. Theme Predication involves introducing a second clause, and it is employed when the writer or speaker wishes to emphasize a constituent which would be underemphasized, whilst maintaining the real news, that is the Rheme in the original statement.

The most noticeable TP pattern is the linear ( or ‘zig-zag’) pattern by which information situated in Rheme position moves to Theme position in the subsequent clause. This pattern leads to the cohesiveness of a text when New information is developed in a subsequent clause. The examples below demonstrate this pattern.

“ *This report affirms with International Financial reporting Standards and interpretations adopted by International Accounting Standard Board. The above mentioned bodies regulate and instruct companies how to form their financial reports... The settlement of which is expected to result in an outflow from the entity of resources embodying. And these expenses should be clear in the financial statements notes.*” (Waleed’s text )

The second TP pattern is the fan (or multiple-Theme) pattern. In this pattern, a clause (typically at the start of a paragraph or a text section) introduces a number of various information or aspects in Rheme position which is then employed as Themes in the following clauses. A third kind of thematic progression re-iterates a selected element to provide a sharp focus to the text. This pattern is often called constant (or parallel) TP pattern.

A limited number of studies e.g. Alyousef (2013) Alyousef and Alsharif (2016); Alyousef and Mickan (2016) employed SFL in the investigation of business discourse. Further, multimodal SFL-based research of business discourse was limited to workplace communication, and across the fields of accounting Alyousef and Alsharif (2016), marketing Alyousef (2016, 2017), management accounting Alyousef (2015b, 2016), and finance Alyousef (2013). To the best of our knowledge, tertiary accounting texts have been investigated only by Alyousef and Alsharif (2016), though the authors focused on the experiential meanings in these texts. No other SFL-based investigations were conducted to explore TP patterns and the composition of information in a tertiary accounting course, thus, little is known

TABLE 1 | Theme types

Topical Theme	Participant Process Circumstance Vocatives (e.g., <i>John !,Madam!, ...</i> ) Modal adjuncts , including mood and comment adjuncts (e.g., <i>certainly,probably, ...</i> ) Finite elements (e.g., <i>modal auxiliaries, 'be' ...</i> ) Wh-question words (e.g., <i>who,how, what, why, ...</i> )
Interpersonal Theme	
Textual Theme	Continuatives (e.g., <i>umm, yeah, ...</i> ) Conjunctions (e.g., <i>and,bef ore, but</i> ) Conjunctive adjuncts (e.g., <i>while, therefore,and,...</i> ) Wh-relatives (e.g., <i>which, where, ...</i> )

about the use of these textual features in tertiary accounting course.

Alyousef (2015a,b) employed a Systemic Functional Multimodal Discourse Analysis (SF-MDA) to investigate, respectively, the use of THEME and INFORMATION structure in a tertiary finance and management accounting courses. Constant TP pattern was the most frequently used type in the texts, while the linear TP pattern rarely occurred. The results also revealed that a Topical Theme in financial tables can either be *Given* or *New* information, depending on whether the numerical value is listed in the task sheet or not. Along similar lines, Alyousef (2016) investigated five marketing texts in terms of their TP patterns, and found that constant TP pattern was extensively employed, followed by linear pattern. The study revealed disciplinary-specific uses of the fan pattern which was rarely used. This pattern was employed to encode information through the use of numbered lists and bullet points to grammatically truncate ensuing constant themes. No other investigations were made to explore the use of THEME and INFORMATION structure in accounting discourse.

With the lack of studies investigating TP in tertiary students' accounting discourse, it is pertinent to examine the flow of multimodal information and the development of ideas in these texts. The purpose of this study is to investigate the use of TP patterning and the composition of information value in international postgraduate students' texts in a key topic in accounting, namely the multimodal financial statements. The present study adds to the ongoing research on SF-MDA by attempting to answer the following research question : How is the textual meta function represented in the postgraduate multimodal accounting discourse in terms of Theme/Information structure?

## METHODS

The corpus consisted of five individual accounting assignments (5,298 words) in an *Accounting Concepts and Methods* course that were produced by Waleed (1,304 words), Sami (1,068 words), Khalid (1,187 words), Bader (918 words) and Suleiman (821 words). The five assignments were comparable because they shared the same topic. The participants were five first-year

Master of Commerce Accounting Saudi students enrolled in an a accounting module at an Australian university.

Following Alyousef (2013), the nomenclature SF-MDA was used to explore the peculiar aspects related to the organization of multimodal meanings in the financial statements. Implicit disciplinary-specific conceptual accounting knowledge underlying the tables were made explicit through the participants' verbal interpretations (or reading path) of the tables (van Leeuwen, 2005). The SF-MDA was framed by Halliday (2014) analytical tools of THEME and Kress and van Leeuwen's 2006 approach to the analysis of the grammar of visual design. The SF-MDA provided an explanatory account of the development and construction of the multimodal accounting discourse. The information structure analyses of the financial statements aimed to examine if Kress and Leeuwen's ? system of the composition approach information value is in line with the structuring of information in the accounting tables.

## RESULTS AND DISCUSSION

The five texts were analyzed for THEME and INFORMATION structure. The results of the SF-MDA of TP patterns in the five texts showed the high frequency of constant Theme pattern where a Theme is reiterated in subsequent clauses) and the rare occurrence of linear TP pattern (the Theme is extracted from the Rheme element in the previous clause). These patterns yield cohesive texts. Constant TP pattern in Table 2 constituted over 95% of the total occurrences of TP patterns in the texts. However, over 88% of these instances occurred in the accounting tables.

Constant Theme is used in accounting discourse to simultaneously state the numerical value of an accounting category and its related sub-categories. Similarly, the rare use of linear pattern is predicted in this discipline as the majority of texts encompassed financial tables. This finding is corresponds with Alyousef's two studies Alyousef (2015a,b) , in which the participants rarely used the linear thematic pattern in finance and management accounting texts. However, it contradicts with the findings in Alyousef's study of marketing texts in which the two patterns were used in the texts Alyousef (2016). Bader and Suleiman had more constant Themes in the tables (95.71% and

**TABLE 2** | The SF-MDA of TP patterns

TP type	Resource	Waleed		Sami		Khalid		Bader		Suleiman		Total	
		Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
Con-stant	Text	22	14.77%	7	8.54%	11	13.75%	3	2.14%	0	.00%	43	7.25%
	Visual	114	76.51%	73	89.02%	64	80.00%	134	95.71%	140	98.59%	525	88.53%
	Text-Visual	136	66.35%	80	97.56%	75	93.75%	137	97.85%	140	98.59%	568	95.78%
Linear	Text	13	8.72%	2	2.44%	5	6.25%	3	2.15%	2	1.41%	25	4.22%
	Visual	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
	Text-Visual	13	8.72%	2	2.44%	5	6.25%	3	2.15%	2	1.41%	25	4.22%
Multiple-Theme	Text	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
	Visual	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
	Text-Visual	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
	<b>Sub-total</b>	149	100%	82	100%	80	100%	140	100%	142	100%	593	100%

98.59% respectively) than did the other three participants. This is expected as they preferred to present their findings through financial tables. A constant theme pattern in financial statements plays a major role in organizing the textual meta function (or meaning).

Both Bader and Suleiman used the textual Theme 'that is' in the following sentence so that they could state four causes underlying the fulfillment of the essential characteristics:

*"The accounting service payment on 1 May 2010 should be treated as liability ("Unearned revenue"). That is, the essential characteristics of a liability are satisfied for the below reasons: (Bader's text)*

*The accounting service payment on 1 May 2010 should be treated as liability ("revenue received in advance"). That is, the essential characteristics of a liability are satisfied." (Suleiman's text)*

Sami extracted the Theme "contributions and distributions" from the Rheme in the two preceding sentences:

*"(C) Both parts A and B have the same profit as income leads to rising in equity that result in inflows or improvement of assets or reducing of liabilities, except the contributions from owners. Also both parts A and B have the same profit as expenses lead to*

*reducing in equity that causes in outflows or reduction of assets or boosting of liabilities, except the distributions from owners. Thus, if contributions and distributions are known then profit can be worked out from the statement of financial position." (Sami's text)*

Rather than using the fan pattern by stating the two reasons for the evaluation of capital maintenance profit, Waleed favored the use of constant Theme. Since the question required him to "briefly outline why capital maintenance is central to the measurement of profit", he preferred to mention the causes without writing an introductory sentence.

*"(a) Capital maintains is central to the measurement of profit because It provides the linkage between the concepts of capital and the concepts of profit because it provides the point of reference by which profit is measured; it is a prerequisite for distinguishing between an entity's return on capital and its return of capital." (Waleed's text )*

Like Waleed, Sami also preferred to use constant Theme instead of the fan pattern, as he repeated the Theme "Both parts A and B" and the Rheme "have the same profit" of the first sentence. As Khalid had the same task sheet, he reiterated the word 'profit' and employed the fan pattern by extracting the Theme in the last clause from the previous two sentences :

*"The profit is the same in part A and B as income leads to increasing in equity, which results in inflows or enhancement of assets or decrease of liabilities, other than the contributions from owners. Also, The profit is the same in part A and B as expenses lead to decreasing in equity, which results in outflows or depletions of assets or increase of liabilities, other than the distributions*

*from owners. Hence, profit can be calculated from balance sheet (equity section), as long as distributions and contributions are known.”* (Khalid’s text)

Information can also be packaged in constant TP pattern, as in the following text.

*“The consolidated Financial Report of the Group and the Financial Report of the Company comply with International Financial Reporting Standards (IFRSs) and interpretations adopted by the International Accounting Standards Board (IASB). All the financial reports are constructed in accordance with Accounting Standards set by AASB.”* (Waleed’s text)

*“The benefits from the asset are controlled because Quality Services Ltd has the capacity to gain from that asset, also the company has the power to prevent the others to access these benefits.”* (Sami’s text)

This patterns aids in the provision of further information or clarification. As in lexical cohesion, constant TP pattern creates cohesion in the text as it aids in “maintaining a strong topical focus” (Eggin, 2007). The findings showed that a statement of cash flow utilize constant Theme pattern as in “*cash receipts from customers/cash paid to suppliers*” (Waleed’s text).

Conjunctive linking devices preceded the topical Themes in Sami and Khalid’s texts in order to link the information to the immediate context of the preceding clause.

*“Also the company has the power to prevent the others to access these benefits. Both parts A and B have the same profit as income lead to rising in equity.”* (Sami’s text)

*“Hence, profit can be calculated from balance sheet (equity section), as long as distributions and contributions are known. So, profit is equal in both approaches, as profit is a part of ending equity (the amount of profit, which appears in income statement, goes to equity section).”* (Khalid’s text)

Whereas all the topical Themes within the ‘Statement of Cash Flows’ are extended nominal groups with a common noun as head (cash receipts from customers, proceed from long-term mortgage, etc.), those with in the ‘Statement of Financial Position’ are simple nominal groups (accounts payable, accounts receivable, tax payable, inventories, etc.). Examples of lengthy definite nominal groups with a common noun serving as Head and ‘the’ as Deictic are extracted from Sami and Khalid’s texts:

*“1- The decrease in future economic benefit resulting in a decrease in assets has occurred (more than 50% probability).”*

(Khalid’s text)

*“2- The declining in the future economic benefits can be measured reliably.”* (Sami)

Having presented and discussed the SF-MDA findings of thematic progression patterns, next we analyze the composition of information value in financial statements.

The findings indicated that thematic choices in this discourse are restrained by the norms of financial statements, which are in fact derived from generally accepted principles of accounting. The composition of information has a significant impact on the organization of the flow of information in financial statements. The participants’ verbal interpretations of financial statements (e.g. Table 3) revealed that the numerical values to the left-hand side (i.e. topical Themes) represent Given information whereas those to the right-hand side represent New key information. This finding is in line with Kress and van Leeuwen’s approach 2006 to the analysis of visual images in terms of information value. The topical Given Themes in a balance sheet are comprised of simple nominal groups that are either related to primary categories or to their corresponding sub-categories. New key information is represented by calculating the sum of numerical values for the sub-categories in each category or for all the main categories. As the development of topical Themes is based on the accounting principle of liquidity, they contribute to the cohesion and coherence of the text. This principle maintains that a subcategory is ordered first if it is liquidated in a shorter time: e.g. unlike non-current assets, current assets can be converted into cash in no longer than a year.

Finally, the results indicated that Kress and Leeuwen’s 2006 ‘ideal’ / ‘real’ dichotomy is capable of interpreting the semiotics of a balance sheet. The category ‘assets’, for example, represents ‘the ideal’ since its value does not include the ‘liabilities’, whereas ‘the real’ is represented by the category ‘equities’ since it is simply calculated by deducting ‘liabilities’ from ‘assets’. The term ‘liabilities’ represents the ‘mediator’ since it binds ‘the ideal’ and ‘the real.’

## CONCLUSION

The SF-MDA of the development of TP patterns in the assignments revealed that the students employed the constant pattern to grab their readers’ attention and to make their text more cohesive. This pattern is most frequently used in financial tables to list the corresponding numerical values. Thematic choices in accounting discourse are restrained by the generally accepted principles of accounting which contribute to the cohesion and coherence of the text. For example, a subcategory is ordered first if it can be liquidated in a shorter time. The findings of the SF-MDA of financial statements corresponded with approach to the analysis of visual images. The numerical values to the

**TABLE 3** | Waleed's Balance Sheet

<b>Vines Shop</b>		
<b>Balance Sheet</b>		
<b>As at 30 June 2009</b>		
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash at bank	\$ 28,400	
Trade receivable	\$ 10,000	
Inventory on hand	\$ 56,000	
<b>Total Current assets</b>		<b>\$ 94,400</b>
<b>Non-current assets</b>		
Equipments	\$ 40,000	
Less: Accumulated depreciation	\$ (8,000)	
Total non-current assets		\$ 32,000
<b>Total assets</b>		<b>\$ 126,400</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Trade payable	\$ 6,000	
<b>Total Current liabilities</b>		<b>\$ 6,000</b>
<b>Non-current liabilities</b>		
Loan for renovations	\$ 28,000	
<b>Total non-current liabilities</b>		<b>\$ 28,000</b>
<b>Total liabilities</b>		<b>\$ 34,000</b>
<b>Net ASSETS</b>		<b>\$ 92,400</b>
<b>EQUITY</b>		
Capital	\$ 20,000	
Profit	\$ 102,400	
Drawings	\$ (30,000)	
<b>Total equity</b>		<b>\$ 92,400</b>

left-hand side (i.e. topical Themes) of financial statements represent Given information whereas those to the right-hand side represent New key information. The present study adds to our stock of knowledge, as it provided a description of the representation of TP patterning and the composition of information in accounting discourse. As TP patterning plays a significant role in maximizing students' learning experiences, it can be emphasized in the teaching of English for Business Purposes (EBP). If writing processes in accounting were made explicit, students could improve their understandings and learning of

the meaning making resources. The present study was limited to Saudi postgraduate accounting students at an Australian university. Further studies may investigate the construction of Theme/Information structure in accounting texts written by international postgraduate students from other cultural backgrounds.

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